

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re)	PROMESA
)	Title III
)	
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,)	No. 17 BK 3283-LTS
)	
)	(Jointly Administered)
)	
As a representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO)	
<i>et al.,</i>)	
)	
Debtors.¹)	
)	
)	

**ELEVENTH INTERIM FEE APPLICATION OF ERNST & YOUNG LLP,
AS FINANCIAL ADVISOR TO THE FINANCIAL OVERSIGHT
AND MANAGEMENT BOARD FOR PUERTO RICO, FOR
TITLE III SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM FEBRUARY 1, 2021 THROUGH MAY 31, 2021**

Name of Applicant: **Ernst & Young LLP**

Authorized to Provide Professional Services to: **The Financial Oversight and Management Board for Puerto Rico**

Date of Retention: **Effective as of May 3, 2017 for Title III Cases**

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the: (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and, (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Period for which compensation and reimbursement is sought: **February 1, 2021 through May 31, 2021 (the “Fee Period”)**

Amount of interim compensation sought as actual, reasonable, and necessary for Title III Services: **\$10,021,758.20**

Amount of interim expense reimbursement sought as actual, reasonable, and necessary in connection with Title III Services: **\$1,769.80**

Are your fee or expense totals different from the sum of previously-served monthly statements?

☐ Yes ☒ No. Reference footnote 2 below. If there is any discrepancy, please explain it in the text of the attached fee application or in a footnote to this cover sheet.

Blended rate in this application for all professionals for Title III Services: **\$517.50 / hour**

This is an *interim* application.

The total time expended for fee application preparation for the Interim Fee Period is approximately **200.10** hours and the corresponding compensation requested is **\$49,024.50**.

PRIOR INTERIM FEE APPLICATIONS & ADJUSTMENTS:

Date Filed	Fees Requested	Expenses Requested	Fee Adjustments	Expense Adjustments	Fees Approved	Expenses Approved
12/15/2017	\$1,169,699.80	\$4,910.69	\$33,230.32	\$839.80	\$1,136,469.48	\$4,070.89
3/21/2018	\$1,261,586.10	\$12,546.21	\$32,859.19	\$7.86	\$1,228,726.91	\$12,538.35
7/16/2018	\$1,114,251.25	\$0	\$31,654.54	\$0	\$1,082,596.71	\$0
11/16/18	\$2,810,623.75	\$101,015.45	\$39,500.86	\$3,389.64	\$2,771,122.89	\$94,236.17
3/18/19	\$3,053,407.50	\$121,966.01	\$30,725.17	\$14,443.35	\$3,022,682.33	\$107,522.66
9/30/19	\$4,505,960.45	\$197,454.73	\$27,173.43	\$27,555.52	\$4,478,787.43	\$169,899.21
2/11/2020	\$5,034,312.80	\$116,907.08	\$64,065.85	\$62,894.51	\$4,970,246.95	\$54,012.57
11/11/20	\$5,333,685.84	\$255,437.27	Pending	Pending	Pending	Pending
11/12/20	\$7,526,389.70	\$121,739.82	Pending	Pending	Pending	Pending
11/12/20	\$6,119,618.90	\$0.00	Pending	Pending	Pending	Pending
5/13/2021	\$7,833,611.30	\$0.00	Pending	Pending	Pending	Pending

Number of professionals with time included in this application: **128**

If applicable, number of professionals in this application not included in a staffing plan approved by the client: **0**

If applicable, difference between fees budgeted and compensation sought for this period:
Pursuant to the attached Budget Plan, EY's actual fees for Title III Services (defined herein) during the interim period were approximately \$1,367,774.37 greater than budgeted fees.

Are any timekeeper's hourly rates higher than those charged and approved upon retention: **No.**

1. By this Application, Ernst & Young LLP ("EY") respectfully requests allowance and payment of \$10,021,758.20² as compensation and reimbursement of \$1,769.80 of expenses, with respect to services rendered to The Financial Oversight and Management Board for Puerto Rico (the "Board") that are not customarily required outside Title III cases (the "Title III Services"),² for the interim period from February 1, 2021 through May 31, 2021 (the "Fee Period").

2. The supporting detail for this Application is attached hereto as Exhibits A through E. Exhibits A-1 contain a summary of compensation requested by professional for Title III Services for the period of February 1, 2021 through May 31, 2021. Exhibit B contains details of the expenses for which EY hereby requests reimbursement. Exhibit C contains a summary of compensation requested by project category for Title III Services. Exhibit D contains EY's detailed time records for Title III Services during the Fee Period. Exhibit E contains EY's budget

² EY also rendered other services to the Board that are customarily required outside Title III cases (the "Non-Title III Services"). In accordance with the Court's *First Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, entered on November 8, 2017 [Docket No. 1715], this Application does not include the fees and expenses that EY incurred in performing Non-Title III Services.

for Title III Services for the Fee Period. Exhibit F contains EY's staffing plan for Title III Services for the Fee Period.³

Title III Services Provided During the Fee Period

3. During the Fee Period, EY performed the categories of Title III Services for the Board that are described in Exhibit B hereto.

4. The total time spent by EY providing Title III Services for the Board during the Fee Period was approximately 19,365.60 hours. The blended hourly rate for Title III Services performed for the Board during the Fee Period is approximately \$517.50.

Statement in Compliance with Appendix B Guidelines C.5

5. The following answers are provided in response to the questions set forth in Appendix B Guidelines paragraph C.5:

Question: Did you agree to any variations from, or alternatives to, your standard or customary billing rates, fees or terms for services pertaining to this engagement that were provided during the application period? If so, please explain.

Response: No.

Question: If the fees sought in this fee application as compared to the fees budgeted for the time period covered by this fee application are higher by 10% or more, did you discuss the reasons for the variation with the client?

Response: Not applicable.

³ EY understands that it is not required to provide a comparable hourly rate disclosure, pursuant to the letter from the Government of Puerto Rico regarding the applicability of the US Trustee Guidelines to financial advisors.

Question: Have any of the professionals included in this fee application varied their hourly rate based on the geographic location of the bankruptcy case?

Response: No.

Question: Does the fee application include time or fees related to reviewing or revising time records or preparing, reviewing, or revising invoices? (This is limited to work involved in preparing and editing billing records that would not be compensable outside of bankruptcy and does not include reasonable fees for preparing a fee application.). If so, please quantify by hours and fees.

Response: No.

Question: Does this fee application include time or fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify by hours and fees.

Response: EY did not charge the time it spent redacting time entries.

Question: If the fee application includes any rate increases since retention: (i) Did your client review and approve those rate increases in advance? (ii) Did your client agree when retaining the law firm to accept all future rate increases? If not, did you inform your client that they need not agree to modified rates or terms in order to have you continue the representation, consistent with ABA Formal Ethics Opinion 11-458?

Response: The engagement letters that were signed by the Board provide that EY's rates are subject to increase, typically once a year on July 1. Since EY is not a law firm, it is not subject to ABA Formal Ethics Opinion 11-458.

Johnson Factors

6. Below is a discussion of the twelve factors set forth in *Johnson v. Ga. Highway Express, Inc.*, 488 F.2d 714, 717-19 (5th Cir. 1974), made applicable to compensation determinations in bankruptcy in *Am. Benefit Life Ins. Co. v. Baddock (In re First Colonial Corp. of Am.)*, 544 F.2d 1291, 1298-99 (5th Cir. 1977):

(1) The time and labor required. The number of hours expended during the Fee Period demonstrates that EY devoted a substantial amount of time on a variety of issues that have arisen during the Fee Period. EY rendered the services within a reasonable amount of time commensurate with the complexity, importance and nature of the issues it addressed.

(2) The novelty and difficulty of the issues. Many of the issues that EY addressed were complex, and required the skill and experience of sophisticated accounting and restructuring professionals.

(3) The skill requisite to perform the services properly. To properly perform the Title III Services it rendered during the Fee Period, EY was required to draw upon the skill and substantive knowledge of its professionals.

(4) The preclusion of other employment by the professional due to acceptance of the case. EY committed a significant amount of time and labor to the Board during the Fee Period, which otherwise would have been dedicated to other matters for which, in most instances, EY's invoices would have been paid in full on a timely basis.

(5) The customary fee. EY's fees are based on the customary rates it charges its other clients for similar types of services.

(6) Whether the fee is fixed or contingent. EY is charging the Board on an hourly-fee basis for the services it rendered during the Fee Period.

(7) Time limitations imposed by the client or the circumstances. The circumstances of these cases have occasionally imposed time constraints on EY, because of the need for rapid resolution of significant issues.

(8) The amount involved, and the results obtained. EY respectfully submits that its Title III Services have resulted in substantial benefits to the Board, which ultimately redounds to the benefit of the Title III debtors.

(9) The experience, reputation and ability of the professionals. EY is a very well-regarded and established professional services firm, and its partners and professional employees are experienced in performing the Title III Services.

(10) The "undesirability" of these cases. EY does not believe these cases are undesirable, based on its understanding that its requested compensation and expense reimbursement would be awarded.

(11) The nature and length of the professional relationship with the client. EY has provided professional services to the Board since early 2017.

(12) Awards in similar cases. The amount of compensation and expense reimbursement is reasonable in terms of the awards granted in cases of similar magnitude and complexity.

7. The request herein is without prejudice to EY's right to seek additional compensation for Title III Services performed and expenses incurred during the Fee Period, which were not processed at the time of this Application.

WHEREFORE, EY LLP hereby respectfully requests allowance and payment of \$10,021,758.20² as compensation and reimbursement \$1,769.80 of expenses, with respect to Title III Services during the Fee Period. EY LLP also respectfully requests that it be granted such other and further relief as the Court may deem just and proper.

Dated: September 10, 2021

Respectfully submitted,

By: /s/ Adam Chepenik
Adam Chepenik
Ernst & Young LLP

VERIFICATION

I hereby certify that:

- a) I am a principal with the applicant firm, Ernst & Young LLP (“EY”).
- b) I am familiar with the work performed on behalf of The Financial Oversight and Management Board for Puerto Rico by EY during the Fee Period.
- c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief.
- d) I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of EY’s client. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, EY does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

Dated: September 10, 2021

Respectfully submitted,

By: /s/ Adam Chepenik

Adam Chepenik
Ernst & Young LLP

EXHIBIT A

SUMMARY OF COMPENSATION REQUESTED BY PROFESSIONAL

Name	Location	Title	Time	Hourly Rate ¹	Total Individual Fees
Anderson,Brent R	Chicago, IL	Partner/Principal	0.60	870.00	522.00
Angus,Barbara	Washington, DC	Partner/Principal	19.70	870.00	17,139.00
Berk,Adam S.	Houston, TX	Partner/Principal	4.60	721.00	3,316.60
Chao,Nathan	New York, NY	Partner/Principal	0.30	870.00	261.00
Chepenik,Adam Brandon	Washington, DC	Partner/Principal	417.00	870.00	362,790.00
Chepenik,Adam Brandon	Washington, DC	Partner/Principal	8.00	435.00	3,480.00
Glynn,Melissa	Washington, DC	Partner/Principal	5.00	870.00	4,350.00
Gottschalk,Douglas Moreau	Chicago, IL	Partner/Principal	0.60	870.00	522.00
LaGarde,Stephen	Washington, DC	Partner/Principal	0.50	721.00	360.50
Levy,Sheva R	Cleveland, OH	Partner/Principal	314.60	721.00	226,826.60
Magrans,Michael J.	New York, NY	Partner/Principal	10.70	870.00	9,309.00
Malhotra,Gaurav	Chicago, IL	Partner/Principal	180.70	870.00	157,209.00
Rousakis,Tom P	New York, NY	Partner/Principal	0.40	870.00	348.00
Rousakis,Tom Peter	New York, NY	Partner/Principal	1.80	870.00	1,566.00
Thomas,Richard I	New York, NY	Partner/Principal	36.00	870.00	31,320.00
Vaccaro,Philip	Boston, MA	Partner/Principal	2.70	870.00	2,349.00
Callender,Joseph	Washington, DC	Executive Director	1.20	810.00	972.00
Hymovitz Cardona,Pablo S	San Juan, PR	Executive Director	1.00	810.00	810.00
Jones,James	Hoboken, NJ	Executive Director	0.40	691.00	276.40
Kalocsay,Charles G	New York, NY	Executive Director	1.10	810.00	891.00
Mackie,James	Washington, DC	Executive Director	266.50	810.00	215,865.00
Mullins,Daniel R	Washington, DC	Executive Director	608.90	810.00	493,209.00
Phillips,Jeffrey M.	Los Angeles, CA	Executive Director	0.20	810.00	162.00
Powell,Marc	Miami, FL	Executive Director	341.90	810.00	276,939.00
Santambrogio,Juan	Atlanta, GA	Executive Director	526.80	810.00	426,708.00
Santambrogio,Juan	Atlanta, GA	Executive Director	3.50	405.00	1,417.50
Tague,Robert	Chicago, IL	Executive Director	298.30	810.00	241,623.00
Venkatraman,Ramachandran	New York, NY	Executive Director	17.40	810.00	14,094.00
Bellas,Samuel Scott	McLean, VA	Senior Manager	45.70	720.00	32,904.00
Bowman,Stephen	New York, NY	Senior Manager	0.90	720.00	648.00
Breeding,Stephen	Dallas, TX	Senior Manager	0.40	655.00	262.00
Chemtob,Victor	New York, NY	Senior Manager	135.00	720.00	97,200.00
Christian,Adam	Los Angeles, CA	Senior Manager	27.80	720.00	20,016.00
Dinnen,Eric	Denver, CO	Senior Manager	21.10	720.00	15,192.00

Name	Location	Title	Time	Hourly Rate ¹	Total Individual Fees
Eaton,Gregory William	Chicago, IL	Senior Manager	35.10	720.00	25,272.00
Heath,Emma	Chicago, IL	Senior Manager	593.60	720.00	427,392.00
Hirigoyen,Joel	San Francisco, CA	Senior Manager	3.00	720.00	2,160.00
Kleine,Andrew	Washington, DC	Senior Manager	17.80	720.00	12,816.00
Lavrov,Eugene	Los Angeles, CA	Senior Manager	80.10	720.00	57,672.00
Meyerowitz,Andrea Grace	Perth, Australia	Senior Manager	36.40	720.00	26,208.00
Mira,Francisco Jose	New York, NY	Senior Manager	223.90	720.00	161,208.00
Nichols,Carly	Houston, TX	Senior Manager	38.10	655.00	24,955.50
Panagiotakis,Sofia	New York, NY	Senior Manager	277.60	720.00	199,872.00
Pate,Francesca	Hoboken, NJ	Senior Manager	1.30	720.00	936.00
Quach,TranLinh	Chicago, IL	Senior Manager	14.70	655.00	9,628.50
Ravichandran,Dipti Mellissa	Hoboken, NJ	Senior Manager	1.80	720.00	1,296.00
Sarna,Shavi	Detroit, MI	Senior Manager	198.50	720.00	142,920.00
Thind,Jehan	Los Angeles, CA	Senior Manager	34.40	720.00	24,768.00
Wallace,Kacy	Dallas, TX	Senior Manager	13.70	655.00	8,973.50
Anderson,Evan W	New York, NY	Manager	45.00	595.00	26,775.00
Ban,Menuka	Washington, DC	Manager	368.90	595.00	219,495.50
Barati Stec,Izabella	Washington, DC	Manager	747.20	595.00	444,584.00
Berger,Daniel L.	Washington, DC	Manager	380.70	595.00	226,516.50
Burr,Jeremy	San Diego, CA	Manager	507.60	595.00	302,022.00
Canter,Matthew Alan	Washington, DC	Manager	294.30	595.00	175,108.50
Chan,Jonathan	New York, NY	Manager	383.90	595.00	228,420.50
Chawla,Sonia	New York, NY	Manager	191.80	595.00	114,121.00
Cheema,Mohammad	New York, NY	Manager	27.80	595.00	16,541.00
Cumbie,Andrew W.	Houston, TX	Manager	0.50	519.00	259.50
Daniel,Lorena R	Houston, TX	Manager	2.10	595.00	1,249.50
Day,Timothy Sean	Cleveland, OH	Manager	5.40	519.00	2,802.60
Dubinsky,Shawn	Chicago, IL	Manager	234.20	595.00	139,349.00
Edwards,Daniel	Boston, MA	Manager	67.50	595.00	40,162.50
Federbush,Samantha	New York, NY	Manager	43.20	519.00	22,420.80
Good JR,Clark E	Dallas, TX	Manager	572.40	519.00	297,075.60
Gregoire,Alexandra	New York, NY	Manager	84.00	595.00	49,980.00
Hartman,Bryan A	Miami, FL	Manager	11.80	519.00	6,124.20
Kite,Samuel	Houston, TX	Manager	5.40	519.00	2,802.60
Konstand,Sara	New York, NY	Manager	57.00	595.00	33,915.00
Merchan,Janeth K	Stamford, CT	Manager	24.30	595.00	14,458.50
Paez,Fernando Mario	New York, NY	Manager	17.40	595.00	10,353.00
Robles,Daniel Alexander	Miami, FL	Manager	44.80	595.00	26,656.00

Name	Location	Title	Time	Hourly Rate ¹	Total Individual Fees
Tan,Riyandi	New York, NY	Manager	184.50	595.00	109,777.50
Tucker,Varick Richaud Raphael	Indianapolis, IN	Manager	12.00	595.00	7,140.00
Venkatramanan,Siddhu	Hoboken, NJ	Manager	232.00	595.00	138,040.00
Yang,Tianyi	New York, NY	Manager	170.10	595.00	101,209.50
Bedway,Ronald Joseph	Chicago, IL	Senior	10.10	445.00	4,494.50
Blanco Rodriguez,Paola Marie	San Francisco, CA	Senior	1.20	445.00	534.00
Bonnet,Margaret Bernadette	New York, NY	Senior	0.40	445.00	178.00
Campbell,Nnaji-Semayi	New York, NY	Senior	290.80	445.00	129,406.00
Castelli,Michael	Washington, DC	Senior	34.20	445.00	15,219.00
Chen,Shi	New York, NY	Senior	94.00	445.00	41,830.00
Clawson,Stephen	McLean, VA	Senior	21.20	445.00	9,434.00
Culp,Noelle B.	Dallas, TX	Senior	39.70	405.00	16,078.50
Dorgo,Michael James	Miami, FL	Senior	12.80	445.00	5,696.00
Glavin,Amada Jane	Washington, DC	Senior	193.70	445.00	86,196.50
Hurtado,Sergio Danilo	Charlotte, NC	Senior	11.20	445.00	4,984.00
Jacobsen,Katherine Anne	Chicago, IL	Senior	395.60	445.00	176,042.00
Kane,Collin	Cleveland, OH	Senior	139.20	405.00	56,376.00
Kebhaj,Suhaib	Washington, DC	Senior	480.20	445.00	213,689.00
Khan,Muhammad Suleman	New York, NY	Senior	0.30	445.00	133.50
Knapp,Nicole Penelope	Washington, DC	Senior	640.80	445.00	285,156.00
Latham,Willow Genevieve	New York, NY	Senior	274.10	445.00	121,974.50
LeBlanc,Samantha	New York, NY	Senior	86.00	445.00	38,270.00
Leonis,Temisan	Atlanta, GA	Senior	249.70	445.00	111,116.50
Matla,Jonathan	New York, NY	Senior	429.20	445.00	190,994.00
Montanez-Miranda,David	San Juan, PR	Senior	1.40	445.00	623.00
Moran-Eserski,Javier	New York, NY	Senior	101.70	445.00	45,256.50
Morris,Michael Thomas	Chicago, IL	Senior	84.80	405.00	34,344.00
Najder,Michal	Chicago, IL	Senior	75.10	445.00	33,419.50
Pushka,Nicole L	Chicago, IL	Senior	1.10	405.00	445.50
Ramirez,Aaron	Washington, DC	Senior	439.60	445.00	195,622.00
Ramirez,Jessica I.	New York, NY	Senior	466.30	445.00	207,503.50
Scales,Dwight A.	New York, NY	Senior	51.30	445.00	22,828.50
Seth,Jay Ashish	New York, NY	Senior	25.20	445.00	11,214.00
Stanton,Alexandra Marie	New York, NY	Senior	3.60	445.00	1,602.00
Stricklin,Todd	New Orleans, LA	Senior	187.80	405.00	76,059.00
Stuber,Emily Grace	Philadelphia, PA	Senior	146.50	405.00	59,332.50
Yodice,Frank	Hoboken, NJ	Senior	321.00	445.00	142,845.00
Zhao,Leqi	Washington, DC	Senior	195.30	445.00	86,908.50
Almbaid,Nahla	Washington, DC	Staff	167.20	245.00	40,964.00
Angeles Paz,Ferny	New York, NY	Staff	16.40	245.00	4,018.00
Bush,Connor Aloysius	Dallas, TX	Staff	16.20	271.00	4,390.20
Chevlin,Benjamin	New York, NY	Staff	71.70	245.00	17,566.50

Name	Location	Title	Time	Hourly Rate ¹	Total Individual Fees
Eiben,Jaime Rose	Cleveland, OH	Staff	9.90	271.00	2,682.90
Federer,Joshua Lee	New York, NY	Staff	450.70	245.00	110,421.50
Gelfond,Hilary	Boston, MA	Staff	698.50	245.00	171,132.50
Mairena,Daisy	New York, NY	Staff	547.40	245.00	134,113.00
Meisel,Daniel	New York, NY	Staff	256.80	245.00	62,916.00
Nagarajan,Snigdha	San Francisco, CA	Staff	470.20	245.00	115,199.00
Neziroski,David	New York, NY	Staff	200.10	245.00	49,024.50
Nguyen,Jimmy Hoang Huy	Dallas, TX	Staff	153.70	271.00	41,652.70
Pease,Lisa M.	Los Angeles, CA	Staff	0.80	245.00	196.00
Peltz,Harrison	New York, NY	Staff	0.40	245.00	98.00
Poncon,Theodore	Miami, FL	Staff	105.10	245.00	25,749.50
Rai,Aman	Washington, DC	Staff	20.30	245.00	4,973.50
Rubin,Joshua A.	Washington, DC	Staff	124.60	245.00	30,527.00
Sanchez-Riveron,Déborah	New York, NY	Staff	540.20	245.00	132,349.00
Soutendijk,Tyler	Washington, DC	Staff	288.90	245.00	70,780.50
Zipfel,Nathan	New York, NY	Staff	134.30	245.00	32,903.50
Total			19,365.60		\$ 10,021,758.20

Note: ¹ Rates for the PAS professions per the signed SoW Amendment No. 3

Note: Travel fees are billed out at 50% bill rate

EXHIBIT B

EXPENSE DETAIL

Exhibit B
Financial Oversight and Management Board for Puerto Rico
Out-of-Pocket Expenses
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Santambrogio, Juan	Executive Director	5/25/2021	Ground Transportation	Taxi - Home to Airport	\$ 75.00
Santambrogio, Juan	Executive Director	5/25/2021	Ground Transportation	Taxi - SJU airport to hotel	25.00
Santambrogio, Juan	Executive Director	5/25/2021	Airfare	Air - Round Trip - Atlanta, GA to San Juan, PR	816.40
Santambrogio, Juan	Executive Director	5/25/2021	Lodging	Lodging - 2 nights in San Juan, PR	390.00
Santambrogio, Juan	Executive Director	5/26/2021	Ground Transportation	Taxi - Office to client meeting	17.91
Santambrogio, Juan	Executive Director	5/26/2021	Meals	Meals - Breakfast Self	21.40
Santambrogio, Juan	Executive Director	5/27/2021	Lodging	Lodging - 1 night in San Juan, PR	195.00
Santambrogio, Juan	Executive Director	5/27/2021	Meals	Meals - Dinner - Self	40.00
Santambrogio, Juan	Executive Director	5/27/2021	Ground Transportation	Taxi - Client meeting to office	11.45
Santambrogio, Juan	Executive Director	5/27/2021	Meals	Meals - Lunch - Self	15.00
Santambrogio, Juan	Executive Director	5/27/2021	Ground Transportation	Taxi - Office to hotel	20.35
Santambrogio, Juan	Executive Director	5/27/2021	Ground Transportation	Taxi - Client meeting to office	9.24
Santambrogio, Juan	Executive Director	5/27/2021	Meals	Meals - Breakfast Self	15.00
Santambrogio, Juan	Executive Director	5/28/2021	Meals	Meals - Breakfast Self	13.05
Santambrogio, Juan	Executive Director	5/28/2021	Ground Transportation	Taxi - Airport to home	75.00
Santambrogio, Juan	Executive Director	5/28/2021	Ground Transportation	Taxi - EY office Atlanta to airport	30.00
Total					\$ 1,769.80

The request herein is without prejudice to EY's right to seek additional compensation for Title III Services performed and expenses incurred during the Fee Period, which were not processed at the time of this Application.

EXHIBIT C

SUMMARY OF COMPENSATION REQUESTED BY PROJECT CATEGORY

Project Category	Project Category Description	Billed Hours	Fees Sought
T3 - Creditor Mediation Support	This category includes time on Activity in February – May 2021 performed for the Creditor Mediation activity focused on review and analysis of creditor proposals in support of creditor negotiations. Negotiations included analyzing, modeling and drafting documentation of creditor proposals and agreed terms, bond structures, CVIs, analyzing Fiscal Plan cost impact and ability to service, sensitivities to various upside instruments and presentations to the Board, creditors and mediation team members. This work was critical to finalizing many of the open issues related to obtaining more substantial creditor support and agreement to the POA.	2,172.50	1,322,192.60
T3 - Expert Testimony	This category includes time spent supporting litigation matters, including preparation of reports, analyses, support material and advising on strategy.	2.10	1,528.50
T3 - Fee Applications / Retention	This category includes time spent preparing monthly and interim fee applications	200.10	49,024.50
T3 - Long Term Projections	This category includes time spent on activity in February – May 2021 performed for the Long Term Projections activity focused on the review of various Fiscal Plan related data sources and financial impacts including CBO forecasts, unemployment levels, economic support and incentives, EITC, and other factors, COVID relief legislation, ARP, and associated economic impacts, CDBG-DR funding and parameters, review of various proposed legislative bills to assess economic impact to Fiscal Plan, Civil Service Pilot analysis, revisions and analysis on long	13,926.90	7,245,944.10

Project Category	Project Category Description	Billed Hours	Fees Sought
	term pension costs and scenario modeling, and analysis surrounding PRIDCO. The work informed required updates and revisions to the Fiscal Plan and provided strategic analysis of Fiscal Plan initiatives.		
T3 - Non-working travel (billed at 50% of rates)	This category includes all matters related to non-working travel and is billed at 50% of agreed upon rates to meet with clients.	11.50	4,897.50
T3 - Plan of Adjustment	This category includes time on activity in February – May 2021 performed for the POA activity focused on the review of documents provided by Accountholders and Financial Institutions, recurring validation of accounts and claim analysis. Review of documents covered approximately 1,800 bank accounts (the exact number varies over time). These reviews and related analyses were incorporated into two updates to the disclosure statement to the plan of adjustment and the cash analysis report for the 3/31/2021 period, including categorization of funds by legal due diligence analysis.	3,052.50	1,398,171.00
Total		19,365.60	\$ 10,021,758.20

EXHIBIT D

DETAILED TIME RECORDS

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Almbaid,Nahla	Staff	2/1/2021	T3 - Long Term Projections	MEUC addition and finalization and calculating total payments to date	0.60	245.00	147.00
Ban,Menuka	Manager	2/1/2021	T3 - Long Term Projections	Outline the overall macro forecast methodology/workflow to identify inputs for the Commonwealth macro forecasting models	2.80	595.00	1,666.00
Ban,Menuka	Manager	2/1/2021	T3 - Long Term Projections	Outline the revenue forecast methodology/workflow to identify inputs for the Commonwealth revenue forecasting models	1.10	595.00	654.50
Ban,Menuka	Manager	2/1/2021	T3 - Long Term Projections	Review CBO forecast charts to compare with the Puerto Rico forecast series for comparison	0.80	595.00	476.00
Ban,Menuka	Manager	2/1/2021	T3 - Long Term Projections	Review housing reg materials sent by the FOMB team for analysis and connect with the translation team to request for translation	1.10	595.00	654.50
Barati Stec,Izabella	Manager	2/1/2021	T3 - Long Term Projections	Research on effective property tax rates in US states	2.40	595.00	1,428.00
Barati Stec,Izabella	Manager	2/1/2021	T3 - Long Term Projections	Review municipal fiscal plan comparing data to 2018 FN	2.40	595.00	1,428.00
Barati Stec,Izabella	Manager	2/1/2021	T3 - Long Term Projections	Review PR 205 property tax letter updates	2.80	595.00	1,666.00
Berger,Daniel L.	Manager	2/1/2021	T3 - Long Term Projections	Update to SUT model to include new base adjustments from Wayfairer decision legislation (online tax collection)	0.90	595.00	535.50
Burr,Jeremy	Manager	2/1/2021	T3 - Long Term Projections	Prepare feedback on the PRIDCO revised plan to implement fiscal plan requirements	0.60	595.00	357.00
Burr,Jeremy	Manager	2/1/2021	T3 - Long Term Projections	Prepare revisions to the COFINA 2021 fiscal plan and FY22 budget process letter to be sent to the Government	0.80	595.00	476.00
Canter,Matthew Alan	Manager	2/1/2021	T3 - Creditor Mediation Support	Redacted	2.00	595.00	1,190.00
Canter,Matthew Alan	Manager	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.80	595.00	1,071.00
Canter,Matthew Alan	Manager	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.40	595.00	833.00
Canter,Matthew Alan	Manager	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.30	595.00	773.50
Canter,Matthew Alan	Manager	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.90	595.00	1,130.50
Canter,Matthew Alan	Manager	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.50	595.00	892.50
Chan,Jonathan	Manager	2/1/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures related to Relativity workspace for upcoming December 31, 2020 rollforward period.	0.60	595.00	357.00
Chan,Jonathan	Manager	2/1/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 2/1/2021.	1.10	595.00	654.50
Chan,Jonathan	Manager	2/1/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 62 of 66 account balances held by the Department of Treasury at Banco Popular as of the 12/31/2020 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	2/1/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 10 of 24 account balances held by the Electric Power Authority (PREPA) at US Bank as of the 12/31/2020 testing period.	0.90	595.00	535.50
Chan,Jonathan	Manager	2/1/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Industrial Development Company at US Bank as of the 12/31/2020 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	2/1/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 101 to 105 of 110 account balances held by the Office of Court Administration at Banco Santander as of the 12/31/2020 testing period.	0.30	595.00	178.50
Chan,Jonathan	Manager	2/1/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 17 of 17 account balances held by the Public Buildings Authority at US Bank as of the 12/31/2020 testing period.	1.20	595.00	714.00
Chan,Jonathan	Manager	2/1/2021	T3 - Plan of Adjustment	Prepare Relativity workspace data export as of 02/01/21 for 12/31/2020 cash balances reporting.	0.40	595.00	238.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	2/1/2021	T3 - Plan of Adjustment	Review analysis over the 12/31/2020 testing period cash balances for Title III agencies to determine threshold required for 95% coverage of funds for restrictions testing.	0.90	595.00	535.50
Chan,Jonathan	Manager	2/1/2021	T3 - Plan of Adjustment	Review unresponsive agencies listing to determine applicable next steps for 12/31/2020 reporting.	0.90	595.00	535.50
Chawla,Sonia	Manager	2/1/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures related to Relativity workspace for upcoming December 31, 2020 rollforward period.	0.60	595.00	357.00
Chawla,Sonia	Manager	2/1/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 2/1/2021.	1.10	595.00	654.50
Chawla,Sonia	Manager	2/1/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Authority for the Financing of Infrastructure of Puerto Rico at US Bank as of 12/31/20 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	2/1/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 13 accounts held by the Automobile Accident Compensation Administration at Northern Trust as of 12/31/20 testing period.	1.30	595.00	773.50
Chawla,Sonia	Manager	2/1/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 accounts held by the Controller's Office at Banco Popular as of 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/1/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Department of Labor and Human Resources at Northern Trust as of 12/31/20 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	2/1/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 13 accounts held by the Electric Power Authority (PREPA) at Northern Trust as of 12/31/20 testing period.	1.30	595.00	773.50
Chawla,Sonia	Manager	2/1/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 accounts held by the Financial Oversight and Management Board for Puerto Rico at Banco Popular as of 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/1/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Government Ethics Office at Banco Popular as of 12/31/20 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	2/1/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 accounts held by the Housing Financing Authority at Banco de Desarrollo Economico (BDE) as of 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/1/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 6 accounts held by the Housing Financing Authority at Banco Popular as of 12/31/20 testing period.	0.60	595.00	357.00
Chawla,Sonia	Manager	2/1/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 11 accounts held by the Office of Court Administration at Banco Santander as of 12/31/20 testing period.	1.10	595.00	654.50
Chawla,Sonia	Manager	2/1/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 accounts held by the Office of Court Administration at First Bank as of 12/31/20 testing period on 2/1/21.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/1/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Puerto Rico Municipal Finance Agency at BNY Mellon as of 12/31/20 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	2/1/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 7 accounts held by the Puerto Rico Sales Tax Financing Corporation (COFINA) at BNY Mellon as of 12/31/20 testing period.	0.70	595.00	416.50
Cheema,Mohammad	Manager	2/1/2021	T3 - Long Term Projections	Analyze and implement changes required to enhance 30 year cash projections toggle model.	2.40	595.00	1,428.00
Cheema,Mohammad	Manager	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Chepenik,Adam Brandon	Partner/Principal	2/1/2021	T3 - Long Term Projections	Call with FOMB, DDEC, and EY regarding the Circular Letter on Act 169-2020 on the Housing Stimulus Program. EY participants included: A. Chepenik (EY), D. Mullins (EY), J. Santambrogio (EY), E. Heath (EY), and K. Jacobsen (EY).	0.30	870.00	261.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	2/1/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), G. Eaton (EY) and E. Heath (EY) regarding barriers to CDGB-DR program	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	2/1/2021	T3 - Long Term Projections	Participate in discussion with G Ojeda (FOMB), V Maldonado (FOMB) and A Chepenik (EY) to discuss Act 169 implications	0.60	870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.10	870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	2/1/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/1/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	2/1/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Eaton,Gregory William	Senior Manager	2/1/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), G. Eaton (EY) and E. Heath (EY) regarding barriers to CDGB-DR program	0.30	720.00	216.00
Eaton,Gregory William	Senior Manager	2/1/2021	T3 - Long Term Projections	Prepare CDBG-DR one pager on recommendations	1.10	720.00	792.00
Federer,Joshua Lee	Staff	2/1/2021	T3 - Creditor Mediation Support	Redacted	2.00	245.00	490.00
Federer,Joshua Lee	Staff	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.40	245.00	343.00
Federer,Joshua Lee	Staff	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.30	245.00	318.50
Federer,Joshua Lee	Staff	2/1/2021	T3 - Creditor Mediation Support	Redacted	2.00	245.00	490.00
Federer,Joshua Lee	Staff	2/1/2021	T3 - Creditor Mediation Support	Redacted	2.10	245.00	514.50
Federer,Joshua Lee	Staff	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.70	245.00	416.50
Gelfond,Hilary	Staff	2/1/2021	T3 - Long Term Projections	Analyze and summarize newly released CBO economic forecasts to apply to PR macro model	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/1/2021	T3 - Long Term Projections	Analyze PRCS personal incomes of owner-occupied housing owners for use in model, estimating circuit breaker eligibility	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/1/2021	T3 - Long Term Projections	Prepare PRCS personal income data with CRIM database of property tax payments for use in 205 letter	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/1/2021	T3 - Long Term Projections	Review of opportunity gap matrices of growth sectors and their supporting industries in PR	0.60	245.00	147.00
Gelfond,Hilary	Staff	2/1/2021	T3 - Long Term Projections	Update remote seller SUT slide for municipal fiscal plan presentation	0.80	245.00	196.00
Good JR,Clark E	Manager	2/1/2021	T3 - Long Term Projections	Participate in call with K Wallace (EY), C Good (EY), and S Levy (EY) to discuss final break even numbers to communicate to FOMB	0.30	519.00	155.70
Good JR,Clark E	Manager	2/1/2021	T3 - Long Term Projections	Participate in call with K Wallace (EY) and C Good (EY) to discuss alternative methodologies to the break even analysis	0.40	519.00	207.60
Good JR,Clark E	Manager	2/1/2021	T3 - Long Term Projections	Revise Cidra analysis to calculate break even point	0.80	519.00	415.20
Good JR,Clark E	Manager	2/1/2021	T3 - Creditor Mediation Support	Redacted	0.90	519.00	467.10
Good JR,Clark E	Manager	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.10	519.00	570.90
Good JR,Clark E	Manager	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.30	519.00	674.70
Good JR,Clark E	Manager	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.70	519.00	882.30
Heath,Emma	Senior Manager	2/1/2021	T3 - Long Term Projections	Call with FOMB, DDEC, and EY regarding the Circular Letter on Act 169-2020 on the Housing Stimulus Program. EY participants included: A. Chepenik (EY), D. Mullins (EY), J. Santambrogio (EY), E. Heath (EY), and K. Jacobsen (EY).	0.30	720.00	216.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	2/1/2021	T3 - Long Term Projections	Email correspondence with J. Castiglioni (Citi) regarding bond repayment schedule for use in determining implications of HB120	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/1/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), G. Eaton (EY) and E. Heath (EY) regarding barriers to CDGB-DR program	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/1/2021	T3 - Long Term Projections	Prepare slides to update COVID relief allocations and disbursements for McKinsey's revenue projection	0.70	720.00	504.00
Heath,Emma	Senior Manager	2/1/2021	T3 - Long Term Projections	Review and update PRIDCO SOW document for fiscal plan implementation tasks	0.90	720.00	648.00
Heath,Emma	Senior Manager	2/1/2021	T3 - Long Term Projections	Review materials related for Act 169-2020 in preparation for call with DDEC regarding same.	0.70	720.00	504.00
Heath,Emma	Senior Manager	2/1/2021	T3 - Long Term Projections	Review presentation prepared by C. Good (EY) regarding implication of HB120.	0.60	720.00	432.00
Heath,Emma	Senior Manager	2/1/2021	T3 - Long Term Projections	Review response from AAFAF regarding JR82-2020, documenting observations on same.	1.20	720.00	864.00
Jacobsen,Katherine Anne	Senior	2/1/2021	T3 - Long Term Projections	Call with FOMB, DDEC, and EY regarding the Circular Letter on Act 169-2020 on the Housing Stimulus Program. EY participants included: A. Chepenik (EY), D. Mullins (EY), J. Santambrogio (EY), E. Heath (EY), and K. Jacobsen (EY).	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	2/1/2021	T3 - Long Term Projections	Prepare comparison of President Biden and the Republican party's covid relief proposals for assistance funding available to Puerto Rico	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	2/1/2021	T3 - Long Term Projections	Review president Biden's covid relief proposal for assistance funding available to Puerto Rico businesses	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	2/1/2021	T3 - Long Term Projections	Review president Biden's covid relief proposal for assistance funding available to Puerto Rico government agencies	1.40	445.00	623.00
Jacobsen,Katherine Anne	Senior	2/1/2021	T3 - Long Term Projections	Review president Biden's covid relief proposal for assistance funding available to Puerto Rico individuals	1.30	445.00	578.50
Jacobsen,Katherine Anne	Senior	2/1/2021	T3 - Long Term Projections	Review the Republican party's counter covid relief proposal for assistance funding available to Puerto Rico businesses	1.30	445.00	578.50
Jacobsen,Katherine Anne	Senior	2/1/2021	T3 - Long Term Projections	Review the Republican party's counter covid relief proposal for assistance funding available to Puerto Rico government agencies	0.70	445.00	311.50
Jacobsen,Katherine Anne	Senior	2/1/2021	T3 - Long Term Projections	Review the Republican party's counter covid relief proposal for assistance funding available to Puerto Rico individuals	0.80	445.00	356.00
Levy,Sheva R	Partner/Principal	2/1/2021	T3 - Long Term Projections	Participate in call with K Wallace (EY), C Good (EY), and S Levy (EY) to discuss final break even numbers to communicate to FOMB	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	2/1/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	2/1/2021	T3 - Long Term Projections	Review LUMA defined contribution participant communications	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	2/1/2021	T3 - Long Term Projections	Review updates to PREPA term sheet to reflect FAQs communicated to PREPA employees	0.60	721.00	432.60
Mairena,Daisy	Staff	2/1/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 2/1/2021.	1.10	245.00	269.50
Mairena,Daisy	Staff	2/1/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 120 to 157 of 187 account balances held by the Housing Financing Authority at Banco Popular as of the 12/31/2020 testing period.	3.80	245.00	931.00
Mairena,Daisy	Staff	2/1/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 158 to 164 of 187 account balances held by the Housing Financing Authority at Banco Popular as of the 12/31/2020 testing period.	0.70	245.00	171.50
Mairena,Daisy	Staff	2/1/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 14 to 17 of 17 account balances held by the Public Buildings Authority at US Bank as of the 12/31/2020 testing period.	0.40	245.00	98.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	2/1/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 58 to 73 of 75 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 12/31/2020 testing period.	1.60	245.00	392.00
Mairena,Daisy	Staff	2/1/2021	T3 - Plan of Adjustment	Prepare follow up request to Authority for the Financing of Infrastructure of Puerto Rico for bank account information for the December 31, 2020 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	2/1/2021	T3 - Plan of Adjustment	Prepare follow up request to Department of Labor and Human Resources as of 2/1/2021 for bank account information for the December 31, 2020 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	2/1/2021	T3 - Plan of Adjustment	Prepare follow up request to Puerto Rico Aqueduct and Sewer Authority (PRASA) for bank account information for the December 31, 2020 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	2/1/2021	T3 - Plan of Adjustment	Review Banco Popular bank statements for 6 accounts received on 02/1/2021 for Authority for the Financing of Infrastructure of Puerto Rico for the 12/31/2020 testing period.	0.60	245.00	147.00
Mairena,Daisy	Staff	2/1/2021	T3 - Plan of Adjustment	Review responses received as of 02/01/2021 relating to new or closed accounts from accountholder Authority for the Financing of Infrastructure of Puerto Rico for the 12/31/2020 testing period for completeness.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/1/2021	T3 - Plan of Adjustment	Review one BNY Mellon bank statement received on 02/1/2021 for Authority for the Financing of Infrastructure of Puerto Rico account ending in X516 for the 12/31/2020 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/1/2021	T3 - Plan of Adjustment	Review Citi Bank statements for three accounts received on 02/1/2021 for Authority for the Financing of Infrastructure of Puerto Rico accounts for the 12/31/2020 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	2/1/2021	T3 - Plan of Adjustment	Review signatory information received as of 2/1/2021 from Authority for the Financing of Infrastructure of Puerto Rico for the 12/31/2020 testing period for completeness of responses.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/1/2021	T3 - Plan of Adjustment	Review UMB bank statements received for four Authority for the Financing of Infrastructure of Puerto Rico accounts on 02/1/202 for the 12/31/2020 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/1/2021	T3 - Plan of Adjustment	Update rolling analysis of outstanding requests to Commonwealth instrumentalities to incorporate new responses received from accountholders as of 2/1/2021 for the December 31, 2020 testing period.	0.20	245.00	49.00
Malhotra,Gaurav	Partner/Principal	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.60	870.00	1,392.00
Mira,Francisco Jose	Senior Manager	2/1/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), F. Mira (EY) and T. Yang (EY) re: background and work plan for the evaluation phase activities	0.60	720.00	432.00
Moran-Eserski,Javier	Senior	2/1/2021	T3 - Long Term Projections	Participate in a working session with G. Ojeda (FOMB), N. Dalmau (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss municipal debt with the DRA and the impact that the elimination of the CW transfer will have on the municipalities' ability to pay	0.60	445.00	267.00
Mullins,Daniel R	Executive Director	2/1/2021	T3 - Long Term Projections	Call with FOMB, DDEC, and EY regarding the Circular Letter on Act 169-2020 on the Housing Stimulus Program. EY participants included: A. Chepenik (EY), D. Mullins (EY), J. Santambrogio (EY), E. Heath (EY), and K. Jacobsen (EY).	0.30	810.00	243.00
Mullins,Daniel R	Executive Director	2/1/2021	T3 - Long Term Projections	Review Act 169 housing subsidies including evaluation of the fiscal implications of extension of property and income tax benefits for the fiscal plan	0.80	810.00	648.00
Neziroski,David	Staff	2/1/2021	T3 - Fee Applications / Retention	Complete consolidation of December detail to prepare the application	2.90	245.00	710.50
Panagiotakis,Sofia	Senior Manager	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00
Panagiotakis,Sofia	Senior Manager	2/1/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Powell,Marc	Executive Director	2/1/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), F. Mira (EY) and T. Yang (EY) re: background and work plan for the evaluation phase activities	0.60	810.00	486.00
Ramirez,Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures related to Relativity workspace for upcoming December 31, 2020 rollforward period.	0.60	445.00	267.00
Ramirez,Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 2/1/2021.	1.10	445.00	489.50
Ramirez,Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 13 of 13 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at BNY Mellon as of the 12/31/2020 testing period.	1.20	445.00	534.00
Ramirez,Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 59 to 61 of 66 account balances held by the Department of Treasury at Banco Popular as of the 12/31/2020 testing period.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 59 to 61 of 66 account balances held by the Department of Treasury at Banco Popular as of the 12/31/2020 testing period.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Perform detail document analysis of account 15 of 24 account balances held by the Electric Power Authority (PREPA) at US Bank as of the 12/31/2020 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 6 of 6 account balances held by the House of Representatives at First Bank as of the 12/31/2020 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 92 to 104 of 187 account balances held by the Housing Financing Authority at Banco Popular as of the 12/31/2020 testing period.	0.60	445.00	267.00
Ramirez,Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 4 of 4 account balances held by the Ports Authority at BNY Mellon as of the 12/31/2020 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Santander as of the 12/31/2020 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at First Bank as of the 12/31/2020 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 7 to 15 of 20 account balances held by the Trade and Export Company at Banco Popular as of the 12/31/2020 testing period.	0.90	445.00	400.50
Ramirez,Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 2 account balances held by the University of Puerto Rico at UBS as of the 12/31/2020 testing period.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 3 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at US Bank as of the 12/31/2020 testing period.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 11 to 23 of 24 account balances held by the Electric Power Authority (PREPA) at US Bank as of the 12/31/2020 testing period.	1.30	445.00	578.50
Ramirez,Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 14 of 15 account balances held by the Electric Power Authority (PREPA) at Citibank as of the 12/31/2020 testing period.	1.40	445.00	623.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 6 of 15 account balances held by the Industrial Development Company at Citibank as of the 12/31/2020 testing period.	0.60	445.00	267.00
Ramirez, Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 106 of 110 account balances held by the Office of Court Administration at Banco Santander as of the 12/31/2020 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 6 of 6 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Citibank as of the 12/31/2020 testing period.	0.60	445.00	267.00
Ramirez, Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Review three Banco de Desarrollo Economico (BDE) bank statements received on 02/01/2021 for the 12/31/2020 testing period.	0.50	445.00	222.50
Ramirez, Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Review Banco de Desarrollo Economico (BDE) bank statement received on 02/01/2021 for Program of Youth Affairs account ending in X-ERS for the 12/31/2020 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	2/1/2021	T3 - Plan of Adjustment	Review Banco de Desarrollo Economico (BDE) bank statement received on 02/01/2021 for State Office of Energy Public Policy account ending in X- ERS for the 12/31/2020 testing period.	0.20	445.00	89.00
Robles, Daniel Alexander	Manager	2/1/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Rubin, Joshua A.	Staff	2/1/2021	T3 - Long Term Projections	Review Act No. 216 of November 1, 2011 as reviewed	0.90	245.00	220.50
Rubin, Joshua A.	Staff	2/1/2021	T3 - Long Term Projections	Compute total value of owner occupied homes with households making under \$20,000 per year	1.10	245.00	269.50
Rubin, Joshua A.	Staff	2/1/2021	T3 - Long Term Projections	Prepare expanded PRCS dataset using household income and household weights variables	0.70	245.00	171.50
Sanchez-Riveron, Déborah	Staff	2/1/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 2/1/2021.	1.10	245.00	269.50
Sanchez-Riveron, Déborah	Staff	2/1/2021	T3 - Plan of Adjustment	Prepare draft email to Banco Popular to follow up on outstanding items as of 2/1/2021 for 12/31/2020 testing period cash balances requests.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	2/1/2021	T3 - Plan of Adjustment	Prepare draft email to Banco Santander to follow up on outstanding items as of 2/1/2021 for 12/31/2020 testing period cash balances requests.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	2/1/2021	T3 - Plan of Adjustment	Prepare draft email to the Financial Oversight and Management Board for Puerto Rico (FOMB) to follow up on outstanding items from unresponsive account holders as of 2/1/2021 for 12/31/2020 testing period cash balances requests.	0.30	245.00	73.50
Santambrogio, Juan	Executive Director	2/1/2021	T3 - Long Term Projections	Call with FOMB, DDEC, and EY regarding the Circular Letter on Act 169-2020 on the Housing Stimulus Program. EY participants included: A. Chepenik (EY), D. Mullins (EY), J. Santambrogio (EY), E. Heath (EY), and K. Jacobsen (EY).	0.30	810.00	243.00
Santambrogio, Juan	Executive Director	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	2/1/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	2/1/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Santambrogio, Juan	Executive Director	2/1/2021	T3 - Plan of Adjustment	Review analysis of Title III filed claims in relation to the status of claims reconciliation process to size GUC claims	2.10	810.00	1,701.00
Santambrogio, Juan	Executive Director	2/1/2021	T3 - Long Term Projections	Review information on bond schedule related to proposed House Bill 120 related to pensions	1.60	810.00	1,296.00
Sarna, Shavi	Senior Manager	2/1/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Sarna, Shavi	Senior Manager	2/1/2021	T3 - Long Term Projections	Review draft of agency consolidation status update document and incorporate revisions	1.10	720.00	792.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Soutendijk, Tyler	Staff	2/1/2021	T3 - Long Term Projections	Strategize next steps for Opportunity Gap Analysis with employment correlation matrix	1.30	245.00	318.50
Stricklin, Todd	Senior	2/1/2021	T3 - Creditor Mediation Support	Redacted	0.80	405.00	324.00
Stricklin, Todd	Senior	2/1/2021	T3 - Creditor Mediation Support	Redacted	0.90	405.00	364.50
Stricklin, Todd	Senior	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.10	405.00	445.50
Stricklin, Todd	Senior	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.40	405.00	567.00
Stricklin, Todd	Senior	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.40	405.00	567.00
Tague, Robert	Executive Director	2/1/2021	T3 - Long Term Projections	Participate in a working session with G. Ojeda (FOMB), N. Dalmau (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss municipal debt with the DRA and the impact that the elimination of the CW transfer will have on the municipalities' ability to pay	0.60	810.00	486.00
Tague, Robert	Executive Director	2/1/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tague, Robert	Executive Director	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.00	810.00	810.00
Tan, Riyandi	Manager	2/1/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Thomas, Richard I	Partner/Principal	2/1/2021	T3 - Plan of Adjustment	Review supporting bank statements for a sample of ten accounts for the 12/31/2020 reporting period for quality control procedures as of 2/1/2021 .	1.30	870.00	1,131.00
Venkatramanan, Siddhu	Manager	2/1/2021	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly as of 02/01/2021.	2.40	595.00	1,428.00
Venkatramanan, Siddhu	Manager	2/1/2021	T3 - Plan of Adjustment	Update Relativity platform for documentation identified during the weekly workspace maintenance for the cash analysis workstream as of 2/01/2021.	1.90	595.00	1,130.50
Wallace, Kacy	Senior Manager	2/1/2021	T3 - Long Term Projections	Participate in call with K Wallace (EY), C Good (EY), and S Levy (EY) to discuss final break even numbers to communicate to FOMB	0.30	655.00	196.50
Wallace, Kacy	Senior Manager	2/1/2021	T3 - Long Term Projections	Participate in call with K Wallace (EY) and C Good (EY) to discuss alternative methodologies to the break even analysis	0.40	655.00	262.00
Yang, Tianyi	Manager	2/1/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), F. Mira (EY) and T. Yang (EY) re: background and work plan for the evaluation phase activities	0.60	595.00	357.00
Ban, Menuka	Manager	2/2/2021	T3 - Long Term Projections	Analyze through the Act 169 law, Act 2016 law and circular letters to familiarize with the housing stimulus program	2.20	595.00	1,309.00
Ban, Menuka	Manager	2/2/2021	T3 - Long Term Projections	Provide feedback on unemployment forecast methodology with the new CBO forecast	0.90	595.00	535.50
Ban, Menuka	Manager	2/2/2021	T3 - Long Term Projections	Review and summarize state's experience on the revenue collection 2020 Q1-Q3 from the census data to compare with the revenue collection in Puerto Rico in the last quarter	1.60	595.00	952.00
Ban, Menuka	Manager	2/2/2021	T3 - Long Term Projections	Review Cash grants files to provide instruction to H. Gelfond (EY) on prepare summary analysis	0.50	595.00	297.50
Ban, Menuka	Manager	2/2/2021	T3 - Long Term Projections	Review the sector employment forecast and personal income forecast files with the CBO and BEA data update plus compilation	2.80	595.00	1,666.00
Ban, Menuka	Manager	2/2/2021	T3 - Long Term Projections	Summarize the housing stimulus program to provide further guidance on completing the next steps in analyzing the program	2.10	595.00	1,249.50
Barati Stec, Izabella	Manager	2/2/2021	T3 - Long Term Projections	Review research on medium term municipal budgeting	2.40	595.00	1,428.00
Barati Stec, Izabella	Manager	2/2/2021	T3 - Long Term Projections	Draft sections of 205 letter / US examples of classifications	2.80	595.00	1,666.00
Barati Stec, Izabella	Manager	2/2/2021	T3 - Long Term Projections	Respond to the comments on circus breakers section in CRIM 205 letter	2.40	595.00	1,428.00
Barati Stec, Izabella	Manager	2/2/2021	T3 - Long Term Projections	Summarize Biden stimulus plan for MEU	2.50	595.00	1,487.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Bedway,Ronald Joseph	Senior	2/2/2021	T3 - Long Term Projections	Analyze JR 82-2020 filing and prepare list of diligence items to evaluate new credit facility proposed for use by Puerto Rico Department of Treasury	1.60	445.00	712.00
Bedway,Ronald Joseph	Senior	2/2/2021	T3 - Long Term Projections	Participate in call with E Heath (EY) and R Bedway (EY) regarding JR 82-2020 response from Govt and next steps.	0.40	445.00	178.00
Bedway,Ronald Joseph	Senior	2/2/2021	T3 - Long Term Projections	Participate in call with E Heath (EY) and R Bedway (EY) regarding planning for PRIDCO fiscal plan preparation	0.50	445.00	222.50
Bedway,Ronald Joseph	Senior	2/2/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), J. Burr (EY), J. Federer (EY), M. Canter (EY), and R. Bedway (EY) to discuss real estate update presentation for Oversight Board	1.10	445.00	489.50
Berger,Daniel L.	Manager	2/2/2021	T3 - Long Term Projections	Begin modelling Biden stimulus plan UI benefits outlook through FY 2022	2.60	595.00	1,547.00
Berger,Daniel L.	Manager	2/2/2021	T3 - Long Term Projections	Pull information for A. Wolfe on unemployment benefits for Fiscal Plan model	1.20	595.00	714.00
Berger,Daniel L.	Manager	2/2/2021	T3 - Long Term Projections	Review online dashboard for real time indicators (check language and underlying data)	1.40	595.00	833.00
Berger,Daniel L.	Manager	2/2/2021	T3 - Long Term Projections	Update spreadsheet for real time indicators / PREM online dashboard after errors discovered	0.80	595.00	476.00
Burr,Jeremy	Manager	2/2/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), J. Burr (EY), J. Federer (EY), M. Canter (EY), and R. Bedway (EY) to discuss real estate update presentation for Oversight Board	1.10	595.00	654.50
Burr,Jeremy	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Burr,Jeremy	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Campbell,Nnaji-Semayi	Senior	2/2/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), A. Ramirez (EY), W. Latham (EY), T. Yang (EY), N. Campbell (EY) and F. Mira (EY) to kick-off Evaluation phase activities	1.20	445.00	534.00
Campbell,Nnaji-Semayi	Senior	2/2/2021	T3 - Long Term Projections	Review AAFAP issued RFP prior to team call	1.10	445.00	489.50
Canter,Matthew Alan	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Canter,Matthew Alan	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	2.20	595.00	1,309.00
Canter,Matthew Alan	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.50	595.00	892.50
Canter,Matthew Alan	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	3.20	595.00	1,904.00
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and D. Sanchez-Riveron (EY) to discuss 95% coverage analysis for legal due diligence review of POA agencies.	0.10	595.00	59.50
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 4 of 4 account balances held by the 911 Emergency System Bureau at Banco Popular as of the 12/31/2020 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 3 of 3 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at US Bank as of the 12/31/2020 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 13 to 13 of 13 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at BNY Mellon as of the 12/31/2020 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 13 to 14 of 14 account balances held by the Conservatory of Music Corporation of Puerto Rico at Banco Popular as of the 12/31/2020 testing period.	0.20	595.00	119.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 15 of 15 account balances held by the Convention Center District Authority of Puerto Rico at Banco Popular as of the 12/31/2020 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 12 of 13 account balances held by the Department of Labor and Human Resources at Banco Popular as of the 12/31/2020 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of 1 of 1 account balance held by the Department of Labor and Human Resources at Banco de Desarrollo Economico (BDE) as of the 12/31/2020 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 1 to 2 of 2 account balances held by the Department of Treasury at Citibank as of the 12/31/2020 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 24 to 24 of 24 account balances held by the Electric Power Authority (PREPA) at US Bank as of the 12/31/2020 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 21 to 21 of 21 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 12/31/2020 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 4 of 4 account balances held by the Family and Children Administration at Banco Popular as of the 12/31/2020 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform second level review of file names of received documents as of 2/2/2021 to ensure correct linkage of documents to accounts in upload process to Relativity platform for accurate testing of account balances.	0.30	595.00	178.50
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 2 of 3 account balances held by the Highway and Transportation Authority at Banco Santander as of the 12/31/2020 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of 1 of 1 account balance held by the Highway and Transportation Authority at Banco de Desarrollo Economico (BDE) as of the 12/31/2020 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 135 to 158 of 187 account balances held by the Housing Financing Authority at Banco Popular as of the 12/31/2020 testing period.	1.80	595.00	1,071.00
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 159 to 182 of 187 account balances held by the Housing Financing Authority at Banco Popular as of the 12/31/2020 testing period.	1.70	595.00	1,011.50
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 4 account balances held by the Municipal Revenue Collection Center (CRIM) at Banco Popular as of the 12/31/2020 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 14 of 14 account balances held by the Musical Arts Corporation at Banco Popular as of the 12/31/2020 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 9 of 17 account balances held by the Office of Court Administration at First Bank as of the 12/31/2020 testing period.	0.60	595.00	357.00
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 11 to 15 of 15 account balances held by the Public Housing Administration at US Bank as of the 12/31/2020 testing period.	0.40	595.00	238.00
Chan,Jonathan	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Prepare responses to Proskauer questions as of 2/2/2021 regarding 09/30/20 reporting update.	0.40	595.00	238.00
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Review 95% threshold analysis for legal due diligence review as of 2/2/2021	0.40	595.00	238.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Chan,Jonathan	Manager	2/2/2021	T3 - Plan of Adjustment	Review documents related to multiple accounts to ensure correct linkage of documents to accounts in upload process to Relativity platform for information received as of 2/2/2021 to ensure accurate testing of account balances.	0.40	595.00	238.00
Chan,Jonathan	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Chawla,Sonia	Manager	2/2/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), and J. Ramirez (EY) to discuss updates to Relativity workspace data export for upcoming December 31, 2020 rollforward period.	0.90	595.00	535.50
Chawla,Sonia	Manager	2/2/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), and J. Ramirez (EY) to discuss updates to the list of unresponsive agencies for the December 31, 2020 rollforward period.	0.60	595.00	357.00
Chawla,Sonia	Manager	2/2/2021	T3 - Plan of Adjustment	Perform second level review of unresponsive agencies listing to determine applicable next steps for 12/31/2020 reporting.	0.30	595.00	178.50
Chawla,Sonia	Manager	2/2/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 14 accounts held by the Electric Power Authority (PREPA) at Citibank as of 12/31/20 testing period.	1.40	595.00	833.00
Chawla,Sonia	Manager	2/2/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 3 accounts held by the Industrial Development Company at US Bank as of 12/31/20 testing period on 2/2/21.	0.30	595.00	178.50
Chawla,Sonia	Manager	2/2/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 6 accounts held by the Industrial Development Company at Citibank as of 12/31/20 testing period.	0.60	595.00	357.00
Chawla,Sonia	Manager	2/2/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 5 accounts held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Citibank as of 12/31/20 testing period.	0.40	595.00	238.00
Chawla,Sonia	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Cheema,Mohammad	Manager	2/2/2021	T3 - Long Term Projections	Analyze and implement changes on SUT required to enhance 30 year cash projections toggle model.	3.50	595.00	2,082.50
Cheema,Mohammad	Manager	2/2/2021	T3 - Long Term Projections	Analyze and implement changes required to key inputs as part of enhancing the 30 year cash projections toggle model.	3.10	595.00	1,844.50
Cheema,Mohammad	Manager	2/2/2021	T3 - Long Term Projections	Assess impact of edits to the 30 year cash projections toggle model.	1.10	595.00	654.50
Cheema,Mohammad	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Chepenik,Adam Brandon	Partner/Principal	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/2/2021	T3 - Long Term Projections	Evaluate updated CBO projections	0.70	870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	2/2/2021	T3 - Long Term Projections	Participate in a call with L. Stafford (Proskauer), A. Chepenik (EY), R. Tague (EY), and J. Moran-Eserski (EY) to discuss CRIM's accounts receivable balances and Ambac's request	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/2/2021	T3 - Long Term Projections	Participate in call with G Eaton (EY), A Chepenik (EY), A Figueroa (FOMB) to discuss PREPA FEMA transfer to Luma	0.70	870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	2/2/2021	T3 - Long Term Projections	Participate in call with G Ojeda (FOMB), V Maldonado (FOMB), and A Chepenik (EY) to discuss pay for allocation to dr incentive extension	0.80	870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.30	870.00	1,131.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	2/2/2021	T3 - Long Term Projections	Review civil service analysis for A Cruz (PROMESA)	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Eaton,Gregory William	Senior Manager	2/2/2021	T3 - Long Term Projections	Participate in call with G Eaton (EY), A Chepenik (EY), A Figueroa (FOMB) to discuss PREPA FEMA transfer to Luma	0.70	720.00	504.00
Eaton,Gregory William	Senior Manager	2/2/2021	T3 - Long Term Projections	Review PREPA contract regarding procurement practices	0.80	720.00	576.00
Federer,Joshua Lee	Staff	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.10	245.00	269.50
Federer,Joshua Lee	Staff	2/2/2021	T3 - Creditor Mediation Support	Redacted	2.40	245.00	588.00
Federer,Joshua Lee	Staff	2/2/2021	T3 - Creditor Mediation Support	Redacted	2.30	245.00	563.50
Federer,Joshua Lee	Staff	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.50	245.00	367.50
Federer,Joshua Lee	Staff	2/2/2021	T3 - Creditor Mediation Support	Redacted	2.10	245.00	514.50
Federer,Joshua Lee	Staff	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.70	245.00	416.50
Gelfond,Hilary	Staff	2/2/2021	T3 - Long Term Projections	Prepare unemployment regression analysis to assess impact to fiscal plan	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/2/2021	T3 - Long Term Projections	Adjust unemployment in outyears in econometric model with CBO growth rate	0.80	245.00	196.00
Gelfond,Hilary	Staff	2/2/2021	T3 - Long Term Projections	Update circuit breaker calculation for use in CRIM 205 letter	1.10	245.00	269.50
Gelfond,Hilary	Staff	2/2/2021	T3 - Long Term Projections	Update PR economic stimulus model with disbursement data	1.30	245.00	318.50
Gelfond,Hilary	Staff	2/2/2021	T3 - Long Term Projections	Update PR macroeconomic model with new CBO projections	2.90	245.00	710.50
Good JR,Clark E	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.40	519.00	726.60
Good JR,Clark E	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR,Clark E	Manager	2/2/2021	T3 - Plan of Adjustment	Review notes on SSWG progress in preparation for call with FOMB / Proskauer	0.20	519.00	103.80
Good JR,Clark E	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR,Clark E	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.50	519.00	259.50
Good JR,Clark E	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.60	519.00	311.40
Good JR,Clark E	Manager	2/2/2021	T3 - Long Term Projections	Review slide deck on immediate short term changes associated to HB 120	0.60	519.00	311.40
Good JR,Clark E	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Good JR,Clark E	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.10	519.00	570.90
Good JR,Clark E	Manager	2/2/2021	T3 - Long Term Projections	Revise HB 120 preliminary materials in advance of discussions with FOMB/Proskauer	1.10	519.00	570.90
Good JR,Clark E	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.20	519.00	622.80
Heath,Emma	Senior Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.20	720.00	144.00
Heath,Emma	Senior Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.20	720.00	144.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/2/2021	T3 - Long Term Projections	Email to N. Jaresko (FOMB) regarding Biden vs Republican covid relief plan	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/2/2021	T3 - Long Term Projections	Participate in call with E Heath (EY) and R Bedway (EY) regarding JR 82-2020 response from Govt and next steps.	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/2/2021	T3 - Long Term Projections	Participate in call with E Heath (EY) and R Bedway (EY) regarding planning for PRIDCO fiscal plan preparation	0.50	720.00	360.00
Heath,Emma	Senior Manager	2/2/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), J. Burr (EY), J. Federer (EY), M. Canter (EY), and R. Bedway (EY) to discuss real estate update presentation for Oversight Board	1.10	720.00	792.00
Heath,Emma	Senior Manager	2/2/2021	T3 - Long Term Projections	Participate in call with V. Maldonado (FOMB) and E. Heath (EY) regarding status of JR82-2020	0.20	720.00	144.00
Heath,Emma	Senior Manager	2/2/2021	T3 - Long Term Projections	Review and update Biden vs republican covid relief plan analysis	0.60	720.00	432.00
Heath,Emma	Senior Manager	2/2/2021	T3 - Long Term Projections	Review FFIS weekly update related to COVID relief funds.	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/2/2021	T3 - Long Term Projections	Review materials related to proposed amendment to Act 14 of 2017	0.60	720.00	432.00
Heath,Emma	Senior Manager	2/2/2021	T3 - Long Term Projections	Review one pager regarding CDBG-DR program improvements	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/2/2021	T3 - Long Term Projections	Review summary of CARES and CRRSA Act for QUEST team for revenue projection purposes	0.40	720.00	288.00
Jacobsen,Katherine Anne	Senior	2/2/2021	T3 - Long Term Projections	Draft email summarizing observations and sources for the changes in estimates of Puerto Rico's allocation of federal covid relief funding	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	2/2/2021	T3 - Long Term Projections	Prepare comparison of estimates as of March 2020, November 2020, and the current estimates of covid relief funding allocations to Puerto Rico across the five federal covid relief funding programs	1.30	445.00	578.50
Jacobsen,Katherine Anne	Senior	2/2/2021	T3 - Long Term Projections	Prepare summary of current estimates of covid relief funding allocations to Puerto Rico across the five federal covid relief funding programs	2.10	445.00	934.50
Knapp,Nicole Penelope	Senior	2/2/2021	T3 - Long Term Projections	Update the BEA data that is fed into our personal income and GDP forecast.	1.20	445.00	534.00
Knapp,Nicole Penelope	Senior	2/2/2021	T3 - Long Term Projections	Update the unemployment model to account for the MEUC program recipients and benefits paid to MEUC recipients	0.90	445.00	400.50
Latham,Willow Genevieve	Senior	2/2/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), A. Ramirez (EY), W. Latham (EY), T. Yang (EY), N. Campbell (EY) and F. Mira (EY) to kick-off Evaluation phase activities	1.20	445.00	534.00
Leonis,Temisan	Senior	2/2/2021	T3 - Long Term Projections	Draft analysis to proposed legislative bill to create mechanism of exception for emergency recruitment of medical specialist.	1.90	445.00	845.50
Leonis,Temisan	Senior	2/2/2021	T3 - Long Term Projections	Review Act 14 – 2017 (Puerto Rico Tax Benefits for Medical Professionals).	0.90	445.00	400.50
Leonis,Temisan	Senior	2/2/2021	T3 - Long Term Projections	Review proposed draft bill by government to address Centro Cardiovascular de Puerto Rico issue.	0.70	445.00	311.50
Levy,Sheva R	Partner/Principal	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.40	721.00	1,009.40
Levy,Sheva R	Partner/Principal	2/2/2021	T3 - Long Term Projections	Review provisions of Administrative Determination No. 21-01	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.10	721.00	793.10
Levy,Sheva R	Partner/Principal	2/2/2021	T3 - Long Term Projections	Review summary of analysis needed to quantify potential funding sources for pension trust described under HB 120	1.80	721.00	1,297.80
Mairena,Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss follow-ups for Highway and Transportation Authority and Government Development Bank For Puerto Rico as of 2/2/2021 in preparation for December 31, 2020 rollforward period.	0.30	245.00	73.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of account 3 of 3 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at US Bank as of the 12/31/2020 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of account 18 to 19 of 23 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of the 12/31/2020 testing period.	0.20	245.00	49.00
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 15 to 15 of 15 account balances held by the Convention Center District Authority of Puerto Rico at Banco Popular as of the 12/31/2020 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Department of Correction and Rehabilitation at Nuestra Coop as of the 12/31/2020 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 10 to 10 of 12 account balances held by the Department of Housing at Banco Popular as of the 06/30/2020 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 10 to 10 of 12 account balances held by the Department of Housing at Banco Popular as of the 09/30/2020 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 10 to 10 of 12 account balances held by the Department of Housing at Banco Popular as of the 12/31/2020 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 12 to 12 of 13 account balances held by the Department of Labor and Human Resources at Banco Popular as of the 12/31/2020 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 24 to 24 of 24 account balances held by the Electric Power Authority (PREPA) at US Bank as of the 12/31/2020 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 4 of 4 account balances held by the Family and Children Administration at Banco Popular as of the 09/30/2020 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 4 of 4 account balances held by the Family and Children Administration at Banco Popular as of the 12/31/2020 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 8 to 9 of 9 account balances held by the Forensics Science Bureau at Banco Popular as of the 12/31/2020 testing period.	0.20	245.00	49.00
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 of 3 account balances held by the Highway and Transportation Authority at Banco Santander as of the 12/31/2020 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Highway and Transportation Authority at Banco de Desarrollo Economico (BDE) as of the 12/31/2020 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 165 to 171 of 187 account balances held by the Housing Financing Authority at Banco Popular as of the 12/31/2020 testing period.	0.70	245.00	171.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Industrial Development Company at Banco de Desarrollo Economico (BDE) as of the 12/31/2020 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of account 1 of 4 account balances held by the Municipal Revenue Collection Center (CRIM) at Banco Popular as of the 12/31/2020 testing period.	0.10	245.00	24.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Program of Youth Affairs at Banco de Desarrollo Economico (BDE) as of the 12/31/2020 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of account 15 of 15 account balances held by the Public Housing Administration at US Bank as of the 12/31/2020 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 75 to 84 of 84 account balances held by the Municipal Finance Corporation (COFIM) at Banco Popular as of the 12/31/2020 testing period.	0.70	245.00	171.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 5 of 5 account balances held by the Puerto Rico Public Finance Corporation at US Bank as of the 12/31/2020 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 13 to 13 of 14 account balances held by the Retirement System for Employees of the Government and Judiciary Retirement System at Banco Popular as of the 12/31/2020 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the State Office of Energy Public Policy at Banco de Desarrollo Economico (BDE) as of the 12/31/2020 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Prepare draft email to Government Development Bank For Puerto Rico to follow up on outstanding bank statements for 12/31/2020 testing period cash balances requests.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Review one Banco Popular bank statement received on 02/2/2021 for an Authority for the Financing of Infrastructure of Puerto Rico account for the 12/31/2020 testing period.	0.20	245.00	49.00
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Review information received as of 02/01/2021 relating to new or closed accounts from accountholder Department of Education for the 12/31/2020 testing period for completeness of responses.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Review information received as of 02/01/2021 relating to new or closed accounts from accountholder Government Development Bank for the 12/31/2020 testing period for completeness of responses.	0.60	245.00	147.00
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Review information received as of 02/01/2021 relating to new or closed accounts from accountholder Office of Legislative Services for the 12/31/2020 testing period for completeness of responses.	0.30	245.00	73.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Review information received as of 02/02/2021 relating to new or closed accounts from accountholder Puerto Rico Aqueduct and Sewer Authority (PRASA) for the 12/31/2020 testing period for completeness of responses.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Review information received as of 02/01/2021 relating to new or closed accounts from accountholder The Children's Trust of Puerto Rico for the 12/31/2020 testing period for completeness of responses.	0.20	245.00	49.00
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Review information received as of 02/01/2021 relating to new or closed accounts from accountholder Trade and Export Company for the 12/31/2020 testing period for completeness for completeness of responses.	0.20	245.00	49.00
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Review BNY Mellon bank statements received for 5 Highway and Transportation Authority accounts for December 31, 2020 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Review file names of received documents as of 02/2/2021 to ensure correct linkage of documents to accounts in upload process to Relativity platform for accurate testing of account balances.	0.60	245.00	147.00
Mairena, Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Review First Bank statements received as of 2/2/2021 for four Office of Legislative Services accounts for the December 31, 2020 testing period for responsiveness to requests.	0.40	245.00	98.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Review signatory information received as of 2/2/2021 from the Office of Legislative Services for the 12/31/2020 testing period for completeness of responses.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions received from Office of Legislative Services as of 02/2/2021 for responsiveness to requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Review US Bank statements received as of 02/02/2021 for four Puerto Rico Public Finance Corporation accounts for the December 31, 2020 testing period for responsiveness to requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Update rolling analysis of outstanding requests to Commonwealth instrumentalities to incorporate new responses received from accountholders as of 2/2/2021 for the December 31, 2020 testing period.	0.90	245.00	220.50
Mairena,Daisy	Staff	2/2/2021	T3 - Plan of Adjustment	Update testing file of accounts reviewed as of 2/2/2021 to maintain accurate record of accounts tested for efficient reporting for the December 31, 2020 testing period.	0.40	245.00	98.00
Malhotra,Gaurav	Partner/Principal	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Malhotra,Gaurav	Partner/Principal	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.30	870.00	1,131.00
Malhotra,Gaurav	Partner/Principal	2/2/2021	T3 - Long Term Projections	Preparation of slide for purposes of presentation to board on liquidity bridge	1.80	870.00	1,566.00
Malhotra,Gaurav	Partner/Principal	2/2/2021	T3 - Long Term Projections	Review of updated cash presentation scenarios for discussion with N. Jaresko	1.70	870.00	1,479.00
Mira,Francisco Jose	Senior Manager	2/2/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), A. Ramirez (EY), W. Latham (EY), T. Yang (EY), N. Campbell (EY) and F. Mira (EY) to kick-off Evaluation phase activities	1.20	720.00	864.00
Moran-Eserski,Javier	Senior	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	445.00	178.00
Moran-Eserski,Javier	Senior	2/2/2021	T3 - Long Term Projections	Participate in a call with the municipality of Maricao, C. Tirado (ERS), G. Ojeda (FOMB), N. Dalmau (FOMB), C. Ortiz (FOMB), A. Sanjenis (FOMB), and J. Moran-Eserski (EY) to discuss the PayGo debt and agree on next steps to establish a payment plan	0.70	445.00	311.50
Moran-Eserski,Javier	Senior	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.80	445.00	356.00
Moran-Eserski,Javier	Senior	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.40	445.00	623.00
Moran-Eserski,Javier	Senior	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	445.00	178.00
Moran-Eserski,Javier	Senior	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.30	445.00	578.50
Mullins,Daniel R	Executive Director	2/2/2021	T3 - Long Term Projections	Review Civil Service Pilot fiscal implications and fiscal considerations materials from previous reviews of ERP, Civil Service reform proposal, CAFR issues	1.30	810.00	1,053.00
Neziroski,David	Staff	2/2/2021	T3 - Fee Applications / Retention	Begin preparing the December application	2.90	245.00	710.50
Panagiotakis,Sofia	Senior Manager	2/2/2021	T3 - Long Term Projections	Participate in call with Ankura, J. Santambrogio (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss the reconciliation of the budget to the fiscal plan.	1.50	720.00	1,080.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Panagiotakis,Sofia	Senior Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Panagiotakis,Sofia	Senior Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Panagiotakis,Sofia	Senior Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	2/2/2021	T3 - Long Term Projections	Review the Government's fiscal plan to understand Medicaid assumptions.	0.30	720.00	216.00
Poncon,Theodore	Staff	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Poncon,Theodore	Staff	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Poncon,Theodore	Staff	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	245.00	98.00
Poncon,Theodore	Staff	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Poncon,Theodore	Staff	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Poncon,Theodore	Staff	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	245.00	98.00
Poncon,Theodore	Staff	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Poncon,Theodore	Staff	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Poncon,Theodore	Staff	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	245.00	98.00
Powell,Marc	Executive Director	2/2/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), A. Ramirez (EY), W. Latham (EY), T. Yang (EY), N. Campbell (EY) and F. Mira (EY) to kick-off Evaluation phase activities	1.20	810.00	972.00
Powell,Marc	Executive Director	2/2/2021	T3 - Long Term Projections	Review issued RFP prior to team call	1.80	810.00	1,458.00
Ramirez,Aaron	Senior	2/2/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), A. Ramirez (EY), W. Latham (EY), T. Yang (EY), N. Campbell (EY) and F. Mira (EY) to kick-off Evaluation phase activities	1.20	445.00	534.00
Ramirez,Jessica I.	Senior	2/2/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss follow-ups for Highway and Transportation Authority and Government Development Bank For Puerto Rico as of 2/2/2021 in preparation for December 31, 2020 rollforward period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	2/2/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), and J. Ramirez (EY) to discuss updates to Relativity workspace data export for upcoming December 31, 2020 rollforward period.	0.90	445.00	400.50
Ramirez,Jessica I.	Senior	2/2/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), and J. Ramirez (EY) to discuss updates to the list of unresponsive agencies for the December 31, 2020 rollforward period.	0.60	445.00	267.00
Ramirez,Jessica I.	Senior	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 7 to 14 of 15 account balances held by the Industrial Development Company at Citibank as of the 12/31/2020 testing period.	0.80	445.00	356.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	2/2/2021	T3 - Plan of Adjustment	Prepare draft email to Convention Center District Authority of Puerto Rico to follow up on bank account information as of 02/02/2021 for 12/31/2020 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	2/2/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Treasury to follow up on bank account information as of 02/02/2021 for 12/31/2020 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	2/2/2021	T3 - Plan of Adjustment	Prepare draft email to Land Authority de Puerto Rico to follow up on bank account information as of 02/02/2021 for 12/31/2020 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	2/2/2021	T3 - Plan of Adjustment	Prepare draft email to Ports Authority to follow up on bank account information as of 02/02/2021 for 12/31/2020 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	2/2/2021	T3 - Plan of Adjustment	Prepare draft email to Public Housing Administration to follow up on bank account information as of 02/02/2021 for 12/31/2020 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	2/2/2021	T3 - Plan of Adjustment	Prepare Relativity workspace data as of 2/2/2021 to reconcile changes in account data fields reported between the 2/1/2021 and 02/2/2021 testing period.	1.90	445.00	845.50
Ramirez, Jessica I.	Senior	2/2/2021	T3 - Plan of Adjustment	Review Relativity workspace data export analysis as of 02/2/2021 for accurate reporting of 12/31/2020 testing period cash balances.	2.60	445.00	1,157.00
Ramirez, Jessica I.	Senior	2/2/2021	T3 - Plan of Adjustment	Send email to Convention Center District Authority of Puerto Rico to follow up on bank account information as of 02/02/2021 for 12/31/2020 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	2/2/2021	T3 - Plan of Adjustment	Send email to Department of Treasury to follow up on bank account information as of 02/02/2021 for 12/31/2020 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	2/2/2021	T3 - Plan of Adjustment	Send email to Land Authority de Puerto Rico to follow up on bank account information as of 02/02/2021 for 12/31/2020 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	2/2/2021	T3 - Plan of Adjustment	Send email to Ports Authority to follow up on bank account information as of 02/02/2021 for 12/31/2020 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	2/2/2021	T3 - Plan of Adjustment	Send email to Public Housing Administration to follow up on bank account information as of 02/02/2021 for 12/31/2020 testing period cash balances requests.	0.10	445.00	44.50
Robles, Daniel Alexander	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Rubin, Joshua A.	Staff	2/2/2021	T3 - Long Term Projections	Download 2020 Q2 single file from QCEW database	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	2/2/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and D. Sanchez-Riveron (EY) to discuss 95% coverage analysis for legal due diligence review of POA agencies.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 12 of 13 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at BNY Mellon as of the 12/31/2020 testing period.	1.20	245.00	294.00
Sanchez-Riveron, Déborah	Staff	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 4 of 4 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at UMB as of the 12/31/2020 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 63 to 65 of 66 account balances held by the Department of Treasury at Banco Popular as of the 12/31/2020 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 15 of 15 account balances held by the Electric Power Authority (PREPA) at Citibank as of the 12/31/2020 testing period.	0.10	245.00	24.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 12 of 56 account balances held by the Highway and Transportation Authority at BNY Mellon as of the 12/31/2020 testing period.	1.20	245.00	294.00
Sanchez-Riveron, Déborah	Staff	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 3 account balances held by the Highway and Transportation Authority at Banco Santander as of the 12/31/2020 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 107 to 110 of 110 account balances held by the Office of Court Administration at Banco Santander as of the 12/31/2020 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 4 of 4 account balances held by the Ports Authority at BNY Mellon as of the 12/31/2020 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 10 of 15 account balances held by the Public Housing Administration at US Bank as of the 12/31/2020 testing period.	0.90	245.00	220.50
Sanchez-Riveron, Déborah	Staff	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 48 to 50 of 50 account balances held by the Public Housing Administration at Banco Popular as of the 12/31/2020 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 1 of 1 account balance held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Santander as of the 12/31/2020 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 1 of 1 account balance held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at First Bank as of the 12/31/2020 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the School of Plastic Arts and Design at Consultiva Internacional as of the 12/31/2020 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 2 account balances held by the University of Puerto Rico at UBS as of the 12/31/2020 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 120 to 131 of 132 account balances held by the University of Puerto Rico at Banco Popular as of the 12/31/2020 testing period.	0.80	245.00	196.00
Sanchez-Riveron, Déborah	Staff	2/2/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 2 of 2 account balances held by the Vocational Rehabilitation Administration at Banco Popular as of the 12/31/2020 testing period.	0.10	245.00	24.50
Santambrogio, Juan	Executive Director	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Santambrogio, Juan	Executive Director	2/2/2021	T3 - Long Term Projections	Participate in call with Ankura, J. Santambrogio (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss the reconciliation of the budget to the fiscal plan.	1.50	810.00	1,215.00
Santambrogio, Juan	Executive Director	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Santambrogio, Juan	Executive Director	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Santambrogio, Juan	Executive Director	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.30	810.00	1,053.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Santambrogio, Juan	Executive Director	2/2/2021	T3 - Plan of Adjustment	Review analysis of 30 year cash projections assuming debt service for a period of 23 years	1.60	810.00	1,296.00
Santambrogio, Juan	Executive Director	2/2/2021	T3 - Plan of Adjustment	Review presentation on potential FOMB counterproposal for Board consideration	0.80	810.00	648.00
Sarna, Shavi	Senior Manager	2/2/2021	T3 - Long Term Projections	Participate in call with Ankura, J. Santambrogio (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss the reconciliation of the budget to the fiscal plan.	1.50	720.00	1,080.00
Sarna, Shavi	Senior Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Sarna, Shavi	Senior Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Sarna, Shavi	Senior Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Sarna, Shavi	Senior Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Sarna, Shavi	Senior Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Seth, Jay Ashish	Senior	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.90	445.00	400.50
Soutendijk, Tyler	Staff	2/2/2021	T3 - Long Term Projections	Analyze macroeconomic indicators report from Fiscal Agency and Financial Advisory Authority on Puerto Rico	0.40	245.00	98.00
Stricklin, Todd	Senior	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.40	405.00	567.00
Stricklin, Todd	Senior	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.90	405.00	364.50
Stricklin, Todd	Senior	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.10	405.00	445.50
Stricklin, Todd	Senior	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.10	405.00	445.50
Stricklin, Todd	Senior	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.30	405.00	526.50
Stricklin, Todd	Senior	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.40	405.00	567.00
Tague, Robert	Executive Director	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Tague, Robert	Executive Director	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tague,Robert	Executive Director	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Tague,Robert	Executive Director	2/2/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Tague,Robert	Executive Director	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tague,Robert	Executive Director	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Tan,Riyandi	Manager	2/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Venkatramanan,Siddhu	Manager	2/2/2021	T3 - Plan of Adjustment	Analyze results of documentation troubleshoot process identified during the weekly workspace maintenance for the cash analysis workstream as of 2/02/2021.	2.30	595.00	1,368.50
Yang,Tianyi	Manager	2/2/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), A. Ramirez (EY), W. Latham (EY), T. Yang (EY), N. Campbell (EY) and F. Mira (EY) to kick-off Evaluation phase activities	1.20	595.00	714.00
Almbaid,Nahla	Staff	2/3/2021	T3 - Long Term Projections	Call with Nicole P Knapp(EY) and N. Almbaid (EY) to build out Biden stimulus and its effect on the UI model	1.10	245.00	269.50
Almbaid,Nahla	Staff	2/3/2021	T3 - Long Term Projections	Edit UI model to include Biden plan and additional research on FPUC amounts	2.10	245.00	514.50
Ban,Menuka	Manager	2/3/2021	T3 - Long Term Projections	Participate on the Budget submission and revenues discussion with the FOMB team, G. Ojeda (FOMB), Menuka Ban (EY), and fiscal plan team led by J. Davis (McK)	0.70	595.00	416.50
Ban,Menuka	Manager	2/3/2021	T3 - Long Term Projections	Prepare materials to provide the final results to gather feedback from D. Mullins (EY) and J. Mackie (EY)	1.10	595.00	654.50
Ban,Menuka	Manager	2/3/2021	T3 - Long Term Projections	Research the property registry data on new construction / review the report produced by Estudio Technicos report	1.30	595.00	773.50
Ban,Menuka	Manager	2/3/2021	T3 - Long Term Projections	Review COVID relief updates sent by E. Heath (EY) to ensure the stimulus impact used to forecast GNP is up-to-date	0.30	595.00	178.50
Ban,Menuka	Manager	2/3/2021	T3 - Long Term Projections	Update GNP forecast based on the updated personal income forecast and unemployment/employment forecast	2.10	595.00	1,249.50
Ban,Menuka	Manager	2/3/2021	T3 - Long Term Projections	Update the personal income forecast model revision with the revised employment forecast	2.90	595.00	1,725.50
Ban,Menuka	Manager	2/3/2021	T3 - Long Term Projections	Update the sector employment analysis with the updated data in order to update the macro models	0.90	595.00	535.50
Ban,Menuka	Manager	2/3/2021	T3 - Long Term Projections	Update the short-term employment forecast model revision with new data update / assumptions revisions	2.70	595.00	1,606.50
Barati Stec,Izabella	Manager	2/3/2021	T3 - Long Term Projections	Review research on property assessment in US states	2.80	595.00	1,666.00
Barati Stec,Izabella	Manager	2/3/2021	T3 - Long Term Projections	Review research on property tax classifications in US states	2.60	595.00	1,547.00
Barati Stec,Izabella	Manager	2/3/2021	T3 - Long Term Projections	Edit CRIM 205 letter / including research on California case	1.60	595.00	952.00
Barati Stec,Izabella	Manager	2/3/2021	T3 - Long Term Projections	Edit property tax classification insert into 205 letter updates	2.40	595.00	1,428.00
Barati Stec,Izabella	Manager	2/3/2021	T3 - Long Term Projections	Prepare section on property re assessment in US states for CRIM 205 letter	1.60	595.00	952.00
Barati Stec,Izabella	Manager	2/3/2021	T3 - Long Term Projections	Review materials to CBO forecast	1.60	595.00	952.00
Bedway,Ronald Joseph	Senior	2/3/2021	T3 - Long Term Projections	Analyze 2019 PRIDICO fiscal plan model to identify key revenue and expense drivers	1.70	445.00	756.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Bedway,Ronald Joseph	Senior	2/3/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Canter (EY), J Burr (EY), E Heath (EY), R Bedway (EY), J Federer (EY), Proskauer and Citibank to discuss feedback on CW real estate findings in advance of meeting with FOMB	0.90	445.00	400.50
Bedway,Ronald Joseph	Senior	2/3/2021	T3 - Long Term Projections	Participate in call with R Bedway (EY) and E Heath (EY) to discuss FEMA revolving fund program guidelines	0.30	445.00	133.50
Bedway,Ronald Joseph	Senior	2/3/2021	T3 - Long Term Projections	Participate in call with R Bedway (EY) and J Burr (EY) to discuss the PRIDCO budget analysis for FY22	0.70	445.00	311.50
Bedway,Ronald Joseph	Senior	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.10	445.00	44.50
Bedway,Ronald Joseph	Senior	2/3/2021	T3 - Long Term Projections	Participate in call with R Bedway (EY), E Heath (EY) and J Burr (EY) to discuss the PRIDCO FY22 Sabana file included in the CW submission as well as the 2021 fiscal plan review process	0.90	445.00	400.50
Berger,Daniel L.	Manager	2/3/2021	T3 - Long Term Projections	Compare Mckinsey & EY revenues with CBO updates	1.10	595.00	654.50
Berger,Daniel L.	Manager	2/3/2021	T3 - Long Term Projections	Pull macro forecast into main tax model database in SAS code - debugging required due to variable name changes (broke the code needed to figure out why)	1.20	595.00	714.00
Berger,Daniel L.	Manager	2/3/2021	T3 - Long Term Projections	Put together forecasts for PI from CBO compared to old CBO	0.80	595.00	476.00
Berger,Daniel L.	Manager	2/3/2021	T3 - Long Term Projections	Quick update to real time indicators slide to share with AFFAF	0.40	595.00	238.00
Berger,Daniel L.	Manager	2/3/2021	T3 - Long Term Projections	Review long term forecast for U3, U5, U6 unemployment rates (edits to spreadsheets)	1.60	595.00	952.00
Berger,Daniel L.	Manager	2/3/2021	T3 - Long Term Projections	Small updates to Biden modelling with new information released on House Bill	0.90	595.00	535.50
Burr,Jeremy	Manager	2/3/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Canter (EY), J Burr (EY), E Heath (EY), R Bedway (EY), J Federer (EY), Proskauer and Citibank to discuss feedback on CW real estate findings in advance of meeting with FOMB	0.90	595.00	535.50
Burr,Jeremy	Manager	2/3/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Federer (EY), E Heath (EY), and J Burr (EY) to discuss PRIDCO trustee properties	0.40	595.00	238.00
Burr,Jeremy	Manager	2/3/2021	T3 - Long Term Projections	Participate in call with R Bedway (EY) and J Burr (EY) to discuss the PRIDCO budget analysis for FY22	0.70	595.00	416.50
Burr,Jeremy	Manager	2/3/2021	T3 - Long Term Projections	Participate in call with R Bedway (EY), E Heath (EY) and J Burr (EY) to discuss the PRIDCO FY22 Sabana file included in the CW submission as well as the 2021 fiscal plan review process	0.90	595.00	535.50
Burr,Jeremy	Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Campbell,Nnaji-Semayi	Senior	2/3/2021	T3 - Long Term Projections	Draft high level technical proposal analysis table of contents	0.60	445.00	267.00
Campbell,Nnaji-Semayi	Senior	2/3/2021	T3 - Long Term Projections	Draft presentation deck outline table of contents and introduction section	2.10	445.00	934.50
Campbell,Nnaji-Semayi	Senior	2/3/2021	T3 - Long Term Projections	Draft sample evaluation guidance and bands to fit evaluation section weighting	0.60	445.00	267.00
Campbell,Nnaji-Semayi	Senior	2/3/2021	T3 - Long Term Projections	Draft shell presentation section for responsiveness, team description and technical proposal observations	0.70	445.00	311.50
Campbell,Nnaji-Semayi	Senior	2/3/2021	T3 - Long Term Projections	Note technical proposal submission topline responses to prepare draft outline for technical proposal observations	0.70	445.00	311.50
Campbell,Nnaji-Semayi	Senior	2/3/2021	T3 - Long Term Projections	Participate in call with N. Campbell (EY) and W. Latham (EY) to discuss review of evaluation criteria and drafting technical Table of Contents for Observations deck	1.10	445.00	489.50
Campbell,Nnaji-Semayi	Senior	2/3/2021	T3 - Long Term Projections	Research and read select proposal evaluation manual and evaluation training materials to inform evaluation approach	0.90	445.00	400.50
Campbell,Nnaji-Semayi	Senior	2/3/2021	T3 - Long Term Projections	Review note key components of precedent proposal observation presentations	0.80	445.00	356.00
Campbell,Nnaji-Semayi	Senior	2/3/2021	T3 - Long Term Projections	Review, revise and reformat submission requirements for responsiveness section	0.70	445.00	311.50
Campbell,Nnaji-Semayi	Senior	2/3/2021	T3 - Long Term Projections	Revise draft detailed technical proposal table of contents	0.70	445.00	311.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Canter,Matthew Alan	Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Canter,Matthew Alan	Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Canter,Matthew Alan	Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	2.40	595.00	1,428.00
Canter,Matthew Alan	Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	1.90	595.00	1,130.50
Canter,Matthew Alan	Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Canter,Matthew Alan	Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Canter,Matthew Alan	Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Canter,Matthew Alan	Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Canter,Matthew Alan	Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Canter,Matthew Alan	Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Canter,Matthew Alan	Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	2.40	595.00	1,428.00
Canter,Matthew Alan	Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Castelli,Michael	Senior	2/3/2021	T3 - Long Term Projections	Make edits to dashboard chart description text so it is now more abbreviated	1.10	445.00	489.50
Castelli,Michael	Senior	2/3/2021	T3 - Long Term Projections	Prepare the dashboard with the latest data after creating all the JSON files	1.70	445.00	756.50
Castelli,Michael	Senior	2/3/2021	T3 - Long Term Projections	Prepare the JSON data files which feed into the dashboard charts with the latest data	1.40	445.00	623.00
Castelli,Michael	Senior	2/3/2021	T3 - Long Term Projections	Review new indicator data as of January 15, 2021 to ensure proper refresh, making any needed fixes since last data refresh used old indicators	1.60	445.00	712.00
Castelli,Michael	Senior	2/3/2021	T3 - Long Term Projections	Update the PREM dashboard chart variables to account for new indicators	2.40	445.00	1,068.00
Chan,Jonathan	Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Chan,Jonathan	Manager	2/3/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY) and J. Chan (EY) to discuss changes made to September 30, 2020, cash update presentation to incorporate Proskauer review comments as of 2/3/2021.	1.60	595.00	952.00
Chan,Jonathan	Manager	2/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Department of Treasury at Banco Santander as of the 12/31/2020 testing period.	0.30	595.00	178.50
Chan,Jonathan	Manager	2/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 66 to 66 of 66 account balances held by the Department of Treasury at Banco Popular as of the 12/31/2020 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	2/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 6 of 6 account balances held by the House of Representatives at First Bank as of the 12/31/2020 testing period.	0.40	595.00	238.00
Chan,Jonathan	Manager	2/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 10 to 17 of 17 account balances held by the Office of Court Administration at First Bank as of the 12/31/2020 testing period.	0.60	595.00	357.00
Chan,Jonathan	Manager	2/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 6 to 8 of 8 account balances held by the Puerto Rico Public Broadcasting Corporation at Banco Santander as of the 12/31/2020 testing period.	0.20	595.00	119.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	2/3/2021	T3 - Plan of Adjustment	Prepare responses to Proskauer questions on 2/3/2021 regarding 09/30/20 reporting update	2.90	\$95.00	1,725.00
Chan,Jonathan	Manager	2/3/2021	T3 - Plan of Adjustment	Review Relativity workspace as of 2/3/2021 against 12/31/2020 testing tracker for remaining accounts that need testing	0.10	\$95.00	59.50
Chan,Jonathan	Manager	2/3/2021	T3 - Plan of Adjustment	Review updated 95% threshold analysis for legal due diligence review as of 2/3/2021	0.10	\$95.00	59.50
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss procedures for reconciliation of AAFAF Cash Report for the December 31, 2020 rolforward period.	0.30	\$95.00	178.50
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY) and J. Chan (EY) to discuss changes made to September 30, 2020, cash update presentation to incorporate Proskauer review comments as of 2/3/2021.	1.60	\$95.00	952.00
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Perform a quality review of the Relativity workspace data export as of 02/03/2021 to analyze data in preparation for reporting of 12/31/2020 cash balances.	0.90	\$95.00	535.50
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Perform additional analysis of new accounts added to the population of Puerto Rico balances in the AAFAF report between the September 30, 2020 and December 31, 2020 review periods.	0.40	\$95.00	238.00
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 accounts held by the 911 Emergency System Bureau at Banco Popular as of 12/31/20 testing period.	0.10	\$95.00	59.50
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 accounts held by the Authority for the Financing of Infrastructure of Puerto Rico at US Bank as of 12/31/20 testing period.	0.10	\$95.00	59.50
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Conservatory of Music Corporation of Puerto Rico at Banco Popular as of 12/31/20 testing period.	0.20	\$95.00	119.00
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 accounts held by the Department of Labor and Human Resources at Banco de Desarrollo Economico (BDE) as of 12/31/20 testing period.	0.10	\$95.00	59.50
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Department of Treasury at Citibank as of 12/31/20 testing period.	0.20	\$95.00	119.00
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 accounts held by the Economic Development Bank for Puerto Rico at Citibank as of 12/31/20 testing period.	0.10	\$95.00	59.50
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 accounts held by the Electric Power Authority (PREPA) at Citibank as of 12/31/20 testing period.	0.10	\$95.00	59.50
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 accounts held by the Electric Power Authority (PREPA) at Banco Popular as of 12/31/20 testing period.	0.10	\$95.00	59.50
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 accounts held by the Government Development Bank For Puerto Rico at Banco de Desarrollo Economico (BDE) as of 12/31/20 testing period.	0.10	\$95.00	59.50
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Highway and Transportation Authority at Banco Santander as of 12/31/20 testing period.	0.20	\$95.00	119.00
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 3 accounts held by the Housing Financing Authority at Banco Popular as of 12/31/20 testing period.	0.30	\$95.00	178.50
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 3 accounts held by the Industrial Development Company at US Bank as of 12/31/20 testing period.	0.30	\$95.00	178.50
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 7 accounts held by the Industrial Development Company at Citibank as of 12/31/20 testing period.	0.70	\$95.00	416.50
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 accounts held by the Office of Court Administration at First Bank as of 12/31/20 testing period.	0.10	\$95.00	59.50
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 17 accounts held by the Public Buildings Authority at US Bank as of 12/31/20 testing period.	1.70	\$95.00	1,011.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 4 accounts held by the Public Housing Administration at US Bank as of 12/31/20 testing period.	0.40	\$95.00	238.00
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Citibank as of 12/31/20 testing period.	0.10	\$95.00	59.50
Chawla,Sonia	Manager	2/3/2021	T3 - Plan of Adjustment	Review status of accounts with outstanding balances as of 02/03/2021 for the 12/31/2020 testing period to determine follow-ups required to obtain complete information for reporting.	0.20	\$95.00	119.00
Cheema,Mohammad	Manager	2/3/2021	T3 - Long Term Projections	Assess progress and review gaps in the FY22 budget model dashboard/tool.	1.50	\$95.00	892.50
Chepenik,Adam Brandon	Partner/Principal	2/3/2021	T3 - Long Term Projections	Call with FOMB, Proskauer, O'Neill Borges, and EY regarding analysis for HB 120 on the proposed establishment of a new pension trust. EY participants include: A. Chepenik (EY), J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY)	1.10	\$870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	2/3/2021	T3 - Long Term Projections	Make additional edits to real estate analysis for N Jaresko (FOMB) review	0.70	\$870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	2/3/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Canter (EY), J Burr (EY), E Heath (EY), R Bedway (EY), J Federer (EY), Proskauer and Citibank to discuss feedback on CW real estate findings in advance of meeting with FOMB	0.90	\$870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	2/3/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good(EY), and K. Jacobsen (EY) regarding analysis for HB 120 on the proposed establishment of a new pension trust	0.90	\$870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	2/3/2021	T3 - Long Term Projections	Participate in call with J Federer (EY), A Chepenik (EY), and M Canter (EY) to discuss revisions to real estate presentation	0.80	\$870.00	696.00
Federer,Joshua Lee	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.90	\$245.00	220.50
Federer,Joshua Lee	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	\$245.00	98.00
Federer,Joshua Lee	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.10	\$245.00	24.50
Federer,Joshua Lee	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	1.40	\$245.00	343.00
Federer,Joshua Lee	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	1.20	\$245.00	294.00
Federer,Joshua Lee	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.90	\$245.00	220.50
Federer,Joshua Lee	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	2.10	\$245.00	514.50
Federer,Joshua Lee	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	1.20	\$245.00	294.00
Federer,Joshua Lee	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.50	\$245.00	122.50
Federer,Joshua Lee	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.30	\$245.00	73.50
Federer,Joshua Lee	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.60	\$245.00	147.00
Federer,Joshua Lee	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	\$245.00	98.00
Gelfond,Hilary	Staff	2/3/2021	T3 - Long Term Projections	Estimate the PR allocation of Biden's stimulus plan	1.70	\$245.00	416.50
Gelfond,Hilary	Staff	2/3/2021	T3 - Long Term Projections	Review of personal income forecast model to ensure proper growth rates accrue to employment	2.90	\$245.00	710.50
Gelfond,Hilary	Staff	2/3/2021	T3 - Long Term Projections	Update GNP forecast model with new CBO projections	2.10	\$245.00	514.50
Gelfond,Hilary	Staff	2/3/2021	T3 - Long Term Projections	Update stimulus model to incorporate effects of disbursements	2.20	\$245.00	539.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	2/3/2021	T3 - Long Term Projections	Call with FOMB, Proskauer, O'Neill Borges, and EY regarding analysis for HB 120 on the proposed establishment of a new pension trust. EY participants include: A. Chepenik (EY), J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY)	1.10	519.00	570.90
Good JR,Clark E	Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	1.40	519.00	726.60
Good JR,Clark E	Manager	2/3/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good(EY), and K. Jacobsen (EY) regarding analysis for HB 120 on the proposed establishment of a new pension trust	0.90	519.00	467.10
Good JR,Clark E	Manager	2/3/2021	T3 - Long Term Projections	Participate in call with S. Levy (EY), E. Heath (EY), C. Good(EY), and K. Jacobsen (EY) regarding preparation of slides on HB 120 for a discussion with the Oversight Board	0.50	519.00	259.50
Good JR,Clark E	Manager	2/3/2021	T3 - Long Term Projections	Review simple projection for discussion with Proskauer / FOMB on available funds to cover costs of HB 120	0.40	519.00	207.60
Good JR,Clark E	Manager	2/3/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), K Wallace (EY), C Nichols (EY), S Kite (EY), C Kane (EY), and E Stuber (EY) to discuss projection of actuarial accrued liabilities in response to HB 120	0.60	519.00	311.40
Good JR,Clark E	Manager	2/3/2021	T3 - Long Term Projections	Review process needed to further expand results presented to Proskauer to shape high level analysis for N Jaresko (FOMB)	0.60	519.00	311.40
Good JR,Clark E	Manager	2/3/2021	T3 - Long Term Projections	Prepare high level projection of benefit payments / expenses for preliminary projection of FACSIR funded levels over next 40 years	0.90	519.00	467.10
Good JR,Clark E	Manager	2/3/2021	T3 - Long Term Projections	Review data available from prior Milliman reports that could be used to make high level projection of actuarial costs	1.30	519.00	674.70
Good JR,Clark E	Manager	2/3/2021	T3 - Long Term Projections	Prepare high level projection of the actuarial accrued liability of ERS / TRS / JRS based on rollforward of Milliman valuation results	1.40	519.00	726.60
Good JR,Clark E	Manager	2/3/2021	T3 - Long Term Projections	Refine high level projection of ERS liability to work through inconsistencies in System 2000 treatment arising from assumed credits in normal cost projection that are not reflected in current paygo costs	1.90	519.00	986.10
Heath,Emma	Senior Manager	2/3/2021	T3 - Long Term Projections	Call with FOMB, Proskauer, O'Neill Borges, and EY regarding analysis for HB 120 on the proposed establishment of a new pension trust. EY participants include: A. Chepenik (EY), J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY)	1.10	720.00	792.00
Heath,Emma	Senior Manager	2/3/2021	T3 - Long Term Projections	Call with Sheva, Clark and E.Heath (EY)	0.50	720.00	360.00
Heath,Emma	Senior Manager	2/3/2021	T3 - Long Term Projections	Collate materials on RC 82 - 2020 and sending to R. Bedway (EY)	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/3/2021	T3 - Long Term Projections	Correspondence with C. Good (EY) and K. Jacobsen (EY) regarding tasks to refine and extend 15 year forecast	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/3/2021	T3 - Long Term Projections	Email correspondence with G. Ojeda (FOMB) from E. Heath (EY) regarding additional attendees to call with AAFAF regarding disaster aid revolver	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/3/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Canter (EY), J Burr (EY), E Heath (EY), R Bedway (EY), J Federer (EY), Proskauer and Citibank to discuss feedback on CW real estate findings in advance of meeting with FOMB	0.90	720.00	648.00
Heath,Emma	Senior Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Heath,Emma	Senior Manager	2/3/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good(EY), and K. Jacobsen (EY) regarding analysis for HB 120 on the proposed establishment of a new pension trust	0.90	720.00	648.00
Heath,Emma	Senior Manager	2/3/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding preparation of slides on HB 120 for a discussion with the Oversight Board	0.60	720.00	432.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	2/3/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Federer (EY), E Heath (EY), and J Burr (EY) to discuss PRIDCO trustee properties	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/3/2021	T3 - Long Term Projections	Participate in call with R Bedway (EY) and E Heath (EY) to discuss FEMA revolving fund program guidelines	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/3/2021	T3 - Long Term Projections	Participate in call with R Bedway (EY), E Heath (EY) and J Burr (EY) to discuss the PRIDCO FY22 Sabana file included in the CW submission as well as the 2021 fiscal plan review process	0.90	720.00	648.00
Heath,Emma	Senior Manager	2/3/2021	T3 - Long Term Projections	Participate in call with S. Levy (EY), E. Heath (EY), C. Good(EY), and K. Jacobsen (EY) regarding preparation of slides on HB 120 for a discussion with the Oversight Board	0.50	720.00	360.00
Heath,Emma	Senior Manager	2/3/2021	T3 - Long Term Projections	Prepare 15 year forecast of expected funding sources to new trust proposed by HB120	2.10	720.00	1,512.00
Jacobsen,Katherine Anne	Senior	2/3/2021	T3 - Long Term Projections	Analyze the impact of HB 120 on the fiscal plan forecast	1.80	445.00	801.00
Jacobsen,Katherine Anne	Senior	2/3/2021	T3 - Long Term Projections	Call with FOMB, Proskauer, O'Neill Borges, and EY regarding analysis for HB 120 on the proposed establishment of a new pension trust. EY participants include: A. Chepenik (EY), J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY)	1.10	445.00	489.50
Jacobsen,Katherine Anne	Senior	2/3/2021	T3 - Long Term Projections	Draft slide presenting the affect of HB120 on the fiscal plan forecast	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	2/3/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good(EY), and K. Jacobsen (EY) regarding analysis for HB 120 on the proposed establishment of a new pension trust	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	2/3/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding preparation of slides on HB 120 for a discussion with the Oversight Board	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	2/3/2021	T3 - Long Term Projections	Participate in call with S. Levy (EY), E. Heath (EY), C. Good(EY), and K. Jacobsen (EY) regarding preparation of slides on HB 120 for a discussion with the Oversight Board	0.50	445.00	222.50
Kane,Collin	Senior	2/3/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), K Wallace (EY), C Nichols (EY), S Kite (EY), C Kane (EY), and E Stuber (EY) to discuss projection of actuarial accrued liabilities in response to HB 120	0.60	405.00	243.00
Kite,Samuel	Manager	2/3/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), K Wallace (EY), C Nichols (EY), S Kite (EY), C Kane (EY), and E Stuber (EY) to discuss projection of actuarial accrued liabilities in response to HB 120	0.60	519.00	311.40
Knapp,Nicole Penelope	Senior	2/3/2021	T3 - Long Term Projections	Review the personal income model's summary tab and ensure no extreme changes are seen from the BEA data.	1.60	445.00	712.00
Knapp,Nicole Penelope	Senior	2/3/2021	T3 - Long Term Projections	Call with Nicole P Knapp(EY) and N. Almbaid (EY) to build out Biden stimulus and its effect on the UI model	1.10	445.00	489.50
Knapp,Nicole Penelope	Senior	2/3/2021	T3 - Long Term Projections	Research provisions of Biden stimulus plan and layout necessary additions to the unemployment forecast.	1.60	445.00	712.00
Knapp,Nicole Penelope	Senior	2/3/2021	T3 - Long Term Projections	Review the unemployment forecast contained within the unemployment and personal income forecast. Consider necessary changes to the rate of unemployment growth beyond FY21	0.60	445.00	267.00
Knapp,Nicole Penelope	Senior	2/3/2021	T3 - Long Term Projections	Update unemployment model to include MEUC recipients and benefits paid. As a result, update trust fund balance and ensure calculations only include PR paid benefits	1.60	445.00	712.00
Knapp,Nicole Penelope	Senior	2/3/2021	T3 - Long Term Projections	Validate that the underlying tabs of the personal income and GDP forecast are reflecting the latest BEA releases.	1.40	445.00	623.00
Knapp,Nicole Penelope	Senior	2/3/2021	T3 - Long Term Projections	Work session to incorporate Biden stimulus plan into the unemployment forecast. Focus on trends in UI initial and continued claims through 9/30/21	2.90	445.00	1,290.50
Latham,Willow Genevieve	Senior	2/3/2021	T3 - Long Term Projections	Additions to draft technical Table of Contents for Observations deck	2.20	445.00	979.00
Latham,Willow Genevieve	Senior	2/3/2021	T3 - Long Term Projections	Participate in call with N. Campbell (EY) and W. Latham (EY) to discuss review of evaluation criteria and drafting technical Table of Contents for Observations deck	1.10	445.00	489.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Latham, Willow Genevieve	Senior	2/3/2021	T3 - Long Term Projections	Review of RFP evaluation criteria and submission requirements to prepare for drafting observations deck	0.90	445.00	400.50
Levy, Sheva R	Partner/Principal	2/3/2021	T3 - Long Term Projections	Call with FOMB, Proskauer, O'Neill Borges, and EY regarding analysis for HB 120 on the proposed establishment of a new pension trust. EY participants include: A. Chepenik (EY), J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY)	1.10	721.00	793.10
Levy, Sheva R	Partner/Principal	2/3/2021	T3 - Creditor Mediation Support	Redacted	1.40	721.00	1,009.40
Levy, Sheva R	Partner/Principal	2/3/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) regarding analysis for HB 120 on the proposed establishment of a new pension trust	0.90	721.00	648.90
Levy, Sheva R	Partner/Principal	2/3/2021	T3 - Long Term Projections	Participate in call with S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) regarding preparation of slides on HB 120 for a discussion with the Oversight Board	0.50	721.00	360.50
Levy, Sheva R	Partner/Principal	2/3/2021	T3 - Long Term Projections	Participate in call with S. Levy (EY), C. Good (EY), K. Wallace (EY), C. Nichols (EY), S. Kite (EY), C. Kane (EY), and E. Stuber (EY) to discuss projection of actuarial accrued liabilities in response to HB 120	0.60	721.00	432.60
Levy, Sheva R	Partner/Principal	2/3/2021	T3 - Long Term Projections	Review publicly available information related to PREPA pension loans	0.60	721.00	432.60
Levy, Sheva R	Partner/Principal	2/3/2021	T3 - Long Term Projections	Review adjustments to paygo cash flows to reflect restored system 2000 accruals under HB 120	0.80	721.00	576.80
Mackie, James	Executive Director	2/3/2021	T3 - Long Term Projections	Participate in call about evaluating PR Gvt Budget - revenue flows (McK, FOMB, RAS) and M. James (EY)	0.80	810.00	648.00
Mackie, James	Executive Director	2/3/2021	T3 - Long Term Projections	Review QUEST macro model inputs	0.90	810.00	729.00
Mackie, James	Executive Director	2/3/2021	T3 - Long Term Projections	Sort through some top line CBO projections and impact on PR	0.60	810.00	486.00
Mairena, Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss responses received via email from account holders as of 2/3/2021 for the December 31, 2020 rollforward period.	0.60	245.00	147.00
Mairena, Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 14 to 14 of 14 account balances held by the Automobile Accident Compensation Administration at Northern Trust as of the 12/31/2020 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Perform detail document analysis of account 5 of 7 account balances held by the Government Development Bank For Puerto Rico at Banco Popular as of the 12/31/2020 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Prepare draft email to Ports Authority to follow up on outstanding bank statements for 12/31/2020 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Prepare follow-up communications to accountholders to obtain complete responses to initial requests as of 02/03/2021.	2.60	245.00	637.00
Mairena, Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Prepare follow up request to Department of Consumer Affairs for bank account information for the December 31, 2020 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Prepare follow up request to Department of Labor and Human Resources for bank account information for the December 31, 2020 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Prepare follow up request to Electric Power Authority (PREPA) - Retirement for bank account information for the December 31, 2020 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Prepare follow up request to Highway and Transportation Authority for bank account information for the December 31, 2020 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Prepare follow up request to Industrial Development Company for bank account information for the December 31, 2020 testing period.	0.30	245.00	73.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Prepare follow up request to Office of Court Administration for bank account information for the December 31, 2020 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Prepare follow up request to Tourism Company for bank account information for the December 31, 2020 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Review bank account information for Department of Treasury account ending in X935 received on 02/3/2021 for the December 31, 2020 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Review bank account information for Electric Power Authority (PREPA) - Retirement account ending in X373 for the December 31, 2020 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Review bank account information for Electric Power Authority (PREPA) - Retirement account ending in X991 for the December 31, 2020 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Review bank account information received from the Government Development Bank For Puerto Rico for one account for the December 31, 2020 testing period to assess responsiveness to request.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Review bank account information received from the Retirement System for Employees of the Government and Judiciary Retirement System for one account for the December 31, 2020 testing period to assess responsiveness to request.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 02/3/2021 for Ports Authority for the December 31, 2020 testing period to determine responsiveness to requests.	0.30	245.00	73.50
Mairena,Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Review signatory information for Ports Authority for the 12/31/2020 testing period to ensure all information is obtained.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions received from Ports Authority as of 02/3/2021 for responsiveness to requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Update rolling analysis of outstanding requests to Commonwealth instrumentalities to incorporate new responses received from accountholders as of 2/3/2021 for the December 31, 2020 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/3/2021	T3 - Plan of Adjustment	Update testing file of accounts reviewed as of 2/3/2021 to maintain accurate record of accounts tested for efficient reporting for the December 31, 2020 testing period.	0.60	245.00	147.00
Moran-Eserski,Javier	Senior	2/3/2021	T3 - Long Term Projections	Participate in a call with members of the Planning Board, N. Dalmau (FOMB), A. Sanjenis (FOMB), V. Maldonado (FOMB), J. Moran-Eserski (EY) to discuss the information that the planning board may have on new construction for residential properties that may support the analysis on the impact of the newly proposed Law 169-2020	0.50	445.00	222.50
Moran-Eserski,Javier	Senior	2/3/2021	T3 - Creditor Mediation Support	Redacted	1.40	445.00	623.00
Mullins,Daniel R	Executive Director	2/3/2021	T3 - Long Term Projections	Participate in discussion with FOMB, EY, Mck on revenue forecasts for FY22 G. Ojeda(EY) , D. Burger (EY), A. Chepenik (EY), R. Fuentes, C. Robles, J. Mackie (EY), M. Ban (EY)	0.80	810.00	648.00
Mullins,Daniel R	Executive Director	2/3/2021	T3 - Long Term Projections	Review FY2022 revenue projections including defining scope of required projection content and incorporation of base extensions, stimulus spending, CBO projections and macro performance for General Fund revenue sources	1.10	810.00	891.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mullins,Daniel R	Executive Director	2/3/2021	T3 - Long Term Projections	Review of progress on real-time indicators and outputs for transmission to AAFAF/FAFAA: Act 169 Housing Stimulus assessment of proposal, specification of deliverable matrix and mapping provisions of the law	1.60	810.00	1,296.00
Mullins,Daniel R	Executive Director	2/3/2021	T3 - Long Term Projections	Review project staging and compiling background scope summary document, status report and next steps for high priority project of FOMB, including Budget sustainability, Civil service reform, Stimulus and macro projections, SAAC support, Act 169, Act 4,Cash Incentives, TSA tracing, SNAP/NAP estimates, SUT forecast/estimation, Municipal fiscal plan	2.10	810.00	1,701.00
Mullins,Daniel R	Executive Director	2/3/2021	T3 - Long Term Projections	Review SUT estimation input development incorporating base revisions	1.20	810.00	972.00
Neziroski,David	Staff	2/3/2021	T3 - Fee Applications / Retention	Continue preparing the December monthly application	3.10	245.00	759.50
Nichols,Carly	Senior Manager	2/3/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), K Wallace (EY), C Nichols (EY), S Kite (EY), C Kane (EY), and E Stuber (EY) to discuss projection of actuarial accrued liabilities in response to HB 120	0.60	655.00	393.00
Panagiotakis,Sofia	Senior Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00
Poncon,Theodore	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Poncon,Theodore	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Poncon,Theodore	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Poncon,Theodore	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	245.00	98.00
Poncon,Theodore	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Poncon,Theodore	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Poncon,Theodore	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	245.00	98.00
Poncon,Theodore	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Poncon,Theodore	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Poncon,Theodore	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	245.00	98.00
Poncon,Theodore	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.60	245.00	147.00
Poncon,Theodore	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.70	245.00	171.50
Poncon,Theodore	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	1.20	245.00	294.00
Poncon,Theodore	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	1.20	245.00	294.00
Poncon,Theodore	Staff	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Powell,Marc	Executive Director	2/3/2021	T3 - Long Term Projections	Draft email to team with comments and feedback on TOC -- non financial	0.40	810.00	324.00
Powell,Marc	Executive Director	2/3/2021	T3 - Long Term Projections	Perform quick read of response #1 received by AAFAF	1.30	810.00	1,053.00
Powell,Marc	Executive Director	2/3/2021	T3 - Long Term Projections	Perform quick read of response #2 received by AAFAF	1.20	810.00	972.00
Powell,Marc	Executive Director	2/3/2021	T3 - Long Term Projections	Perform quick read of response #3 received by AAFAF	1.60	810.00	1,296.00
Powell,Marc	Executive Director	2/3/2021	T3 - Long Term Projections	Perform quick read of response #4 received by AAFAF	0.30	810.00	243.00
Powell,Marc	Executive Director	2/3/2021	T3 - Long Term Projections	Review draft TOC of evaluation framework- non financial - produced by EY team	0.80	810.00	648.00
Ramirez,Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss responses received via email from account holders as of 2/3/2021 for the December 31, 2020 rollforward period.	0.60	445.00	267.00
Ramirez,Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 19 of 19 account balances held by the Comprehensive Cancer Center at Banco Popular as of the 12/31/2020 testing period.	0.10	445.00	44.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 1 of 2 account balances held by the Department of Treasury at Citibank as of the 12/31/2020 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 2 of 2 account balances held by the Economic Development Bank for Puerto Rico at Citibank as of the 12/31/2020 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Financial Oversight and Management Board for Puerto Rico at Banco Popular as of the 12/31/2020 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Government Development Bank For Puerto Rico at Banco de Desarrollo Economico (BDE) as of the 12/31/2020 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 17 of 42 account balances held by the Highway and Transportation Authority at BNY Mellon as of 12/31/20 testing period.	2.70	445.00	1,201.50
Ramirez, Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 43 to 56 account balances held by the Highway and Transportation Authority at BNY Mellon as of 12/31/20 testing period.	1.40	445.00	623.00
Ramirez, Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 105 to 113 of 187 account balances held by the Housing Financing Authority at Banco Popular as of the 12/31/2020 testing period.	0.90	445.00	400.50
Ramirez, Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 15 of 15 account balances held by the Industrial Development Company at Citibank as of the 12/31/2020 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 1 of 4 account balances held by the Ports Authority at BNY Mellon as of the 12/31/2020 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of 1 of 1 account balance held by the Solid Waste Authority at Banco de Desarrollo Economico (BDE) as of the 12/31/2020 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Prepare draft email to Authority for the Financing of Infrastructure of Puerto Rico to follow up on bank account information as of 02/03/2021 for 12/31/2020 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Treasury to follow up on restriction information as of 02/03/2021 for 12/31/2020 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Prepare draft email to Proskauer and O&B to send additional restrictions documentation for accounts above the restriction threshold of \$6.9 million for the 12/31/2020 testing period that were previously communicated.	0.60	445.00	267.00
Ramirez, Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Prepare draft email to Retirement System for Employees of the Government and Judiciary Retirement System to follow up on bank account information as of 02/03/2021 for 12/31/2020 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 02/03/2021 for Department of Treasury for the 12/31/2020 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions sent from Department of Treasury for account ending in X028 as of 02/03/2021.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Send email to Authority for the Financing of Infrastructure of Puerto Rico to follow up on bank account information as of 02/03/2021 for 12/31/2020 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Send email to Department of Treasury to follow up on restriction information as of 02/03/2021 for 12/31/2020 testing period cash balances requests.	0.10	445.00	44.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	2/3/2021	T3 - Plan of Adjustment	Send email to Retirement System for Employees of the Government and Judiciary Retirement System to follow up on bank account information as of 02/03/2021 for 12/31/2020 testing period cash balances requests.	0.10	445.00	44.50
Robles, Daniel Alexander	Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Robles, Daniel Alexander	Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Sanchez-Riveron, Déborah	Staff	2/3/2021	T3 - Plan of Adjustment	Analyze differences between the FOMB population of Puerto Rico accounts and the population of AAFAF accounts as of 2/3/2021 to identify new accounts where information needs to be requested from AAFAF for the 12/31/2020 reporting period	1.90	245.00	465.50
Sanchez-Riveron, Déborah	Staff	2/3/2021	T3 - Plan of Adjustment	Analyze differences between the FOMB population of Puerto Rico accounts and the population of AAFAF accounts as of 2/3/2021 to identify new accounts where information needs to be requested from account holders for the 12/31/2020 reporting period	2.80	245.00	686.00
Sanchez-Riveron, Déborah	Staff	2/3/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss procedures for reconciliation of AAFAF Cash Report for the December 31, 2020 rollover period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	2/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 18 of 23 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of the 12/31/2020 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	2/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 13 to 16 of 56 account balances held by the Highway and Transportation Authority at BNY Mellon as of the 12/31/2020 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	2/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 55 to 65 of 75 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 12/31/2020 testing period.	1.10	245.00	269.50
Sanchez-Riveron, Déborah	Staff	2/3/2021	T3 - Plan of Adjustment	Prepare comparison of FOMB population of Puerto Rico balances and AAFAF balances for the 12/31/2020 testing period in financial institution documentation reviewed as of 2/3/2021.	2.70	245.00	661.50
Santambrogio, Juan	Executive Director	2/3/2021	T3 - Plan of Adjustment	Analyze Sales and Use Tax impact from latest CBO forecast related to implications in CVI payments	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	2/3/2021	T3 - Long Term Projections	Call with FOMB, Proskauer, O'Neill Borges, and EY regarding analysis for HB 120 on the proposed establishment of a new pension trust. EY participants include: A. Chepenik (EY), J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY)	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	2/3/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Santambrogio, Juan	Executive Director	2/3/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) regarding analysis for HB 120 on the proposed establishment of a new pension trust	0.90	810.00	729.00
Santambrogio, Juan	Executive Director	2/3/2021	T3 - Long Term Projections	Review analysis including impact of latest CBO forecast on long-term projections of revenues	1.20	810.00	972.00
Santambrogio, Juan	Executive Director	2/3/2021	T3 - Long Term Projections	Review analysis of impact on financial projections of various discrete items including measures, reforms, debt service and Medicaid funding	0.70	810.00	567.00
Santambrogio, Juan	Executive Director	2/3/2021	T3 - Plan of Adjustment	Review individual claims information to determine estimated allowed amounts of GUCs	0.70	810.00	567.00
Santambrogio, Juan	Executive Director	2/3/2021	T3 - Plan of Adjustment	Review information on uses of funds related to three bank accounts at ERS	0.70	810.00	567.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	2/3/2021	T3 - Plan of Adjustment	Review updated version of cash flow projections including payments to non-GO creditors related to CVI	0.90	810.00	729.00
Santambrogio, Juan	Executive Director	2/3/2021	T3 - Long Term Projections	Review weekly TSA report to understand impact of potential revenue outperformance	0.60	810.00	486.00
Sarna, Shavi	Senior Manager	2/3/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00
Soutendijk, Tyler	Staff	2/3/2021	T3 - Long Term Projections	Calculate correlation matrix for sector employment over total employment	1.70	245.00	416.50
Soutendijk, Tyler	Staff	2/3/2021	T3 - Long Term Projections	Produce dataframe for calculation of correlation matrix of sector employment over total employment for supersector	1.70	245.00	416.50
Soutendijk, Tyler	Staff	2/3/2021	T3 - Long Term Projections	Review Real Time Indicators online dashboard for FOMB update	2.40	245.00	588.00
Stricklin, Todd	Senior	2/3/2021	T3 - Creditor Mediation Support	Redacted	1.10	405.00	445.50
Stricklin, Todd	Senior	2/3/2021	T3 - Creditor Mediation Support	Redacted	1.20	405.00	486.00
Stuber, Emily Grace	Senior	2/3/2021	T3 - Long Term Projections	Review call notes from 2/3 to determine next steps for HB 120 project	0.40	405.00	162.00
Stuber, Emily Grace	Senior	2/3/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), K Wallace (EY), C Nichols (EY), S Kite (EY), C Kane (EY), and E Stuber (EY) to discuss projection of actuarial accrued liabilities in response to HB 120	0.60	405.00	243.00
Tague, Robert	Executive Director	2/3/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Tague, Robert	Executive Director	2/3/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Tague, Robert	Executive Director	2/3/2021	T3 - Long Term Projections	Review 204 certification documents related to Act 169-2020	1.20	810.00	972.00
Venkatramanan, Siddhu	Manager	2/3/2021	T3 - Plan of Adjustment	Update fields within the Relativity workspace to implement changes for the 12/31/2020 testing period as of 2/03/2021.	2.40	595.00	1,428.00
Wallace, Kacy	Senior Manager	2/3/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), K Wallace (EY), C Nichols (EY), S Kite (EY), C Kane (EY), and E Stuber (EY) to discuss projection of actuarial accrued liabilities in response to HB 120	0.60	655.00	393.00
Yang, Tianyi	Manager	2/3/2021	T3 - Long Term Projections	Review background and RFP materials	2.10	595.00	1,249.50
Yang, Tianyi	Manager	2/3/2021	T3 - Long Term Projections	Review RFP and reference documents to draft financial proposal framework	1.60	595.00	952.00
Zhao, Leqi	Senior	2/3/2021	T3 - Long Term Projections	Prepare property tax revenue forecast table until FY2025 for CRIM 205 letter	1.60	445.00	712.00
Almbaid, Nahla	Staff	2/4/2021	T3 - Long Term Projections	Additional modelling adjustments to Biden plan and CRSSA plan to include data changes and new bill	2.60	245.00	637.00
Almbaid, Nahla	Staff	2/4/2021	T3 - Long Term Projections	Call with Nicole P Knapp(EY) and Nahla Almbaid (EY) to discuss how news release data affects Biden Plan modelling	0.90	245.00	220.50
Almbaid, Nahla	Staff	2/4/2021	T3 - Long Term Projections	Data update from News release for UI models and updating model to reflect changes	1.60	245.00	392.00
Ban, Menuka	Manager	2/4/2021	T3 - Long Term Projections	Finalize GNP forecast by month to send it to the revenue modelling team for revenue forecast	1.80	595.00	1,071.00
Ban, Menuka	Manager	2/4/2021	T3 - Long Term Projections	Personal income forecast review with additional unemployment claim data plus incorporate feedback from D. Mullins (EY) and J. Mackie (EY)	1.70	595.00	1,011.50
Ban, Menuka	Manager	2/4/2021	T3 - Long Term Projections	Review SUT allocation structure and CVI structure to understand the credit mediation	1.60	595.00	952.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ban,Menuka	Manager	2/4/2021	T3 - Long Term Projections	Update employment longer-term forecast model with new updated unemployment claim data plus incorporate feedback from D. Mullins (EY) and J. Mackie (EY)	0.60	595.00	357.00
Ban,Menuka	Manager	2/4/2021	T3 - Long Term Projections	Update the GNP IMPLAN model with the new monthly sectoral economic data	1.90	595.00	1,130.50
Ban,Menuka	Manager	2/4/2021	T3 - Long Term Projections	Update to employment short-term forecast model with new updated unemployment claim data plus incorporate feedback from D. Mullins (EY) and J. Mackie (EY)	0.80	595.00	476.00
Barati Stec,Izabella	Manager	2/4/2021	T3 - Long Term Projections	Edit US states property classification document	2.80	595.00	1,666.00
Barati Stec,Izabella	Manager	2/4/2021	T3 - Long Term Projections	Identify the effects of the Biden plan on PR	1.60	595.00	952.00
Barati Stec,Izabella	Manager	2/4/2021	T3 - Long Term Projections	Review housing stimulus data in PR	2.40	595.00	1,428.00
Barati Stec,Izabella	Manager	2/4/2021	T3 - Long Term Projections	Update and review classification table prepared for 205 letter appendix	2.40	595.00	1,428.00
Bedway,Ronald Joseph	Senior	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.60	445.00	267.00
Bedway,Ronald Joseph	Senior	2/4/2021	T3 - Long Term Projections	Participate in call with AAFAF, FOMB and advisors on revolver structure led by G Ojeda (FOMB). EY participants: A Chepenik (EY), G Eaton (EY), E Heath (EY), R Bedway (EY)	0.60	445.00	267.00
Bedway,Ronald Joseph	Senior	2/4/2021	T3 - Long Term Projections	Participate in call with EY, FOMB, AAFAF and COR3 regarding JR 85-2020 disaster aid revolver program guidelines. EY participants include: A. Chepenik (EY), G. Eaton (EY), E. Heath (EY) and R. Bedway (EY)	0.70	445.00	311.50
Berger,Daniel L.	Manager	2/4/2021	T3 - Long Term Projections	Draft the deliverable on new tax model output to share with revenue estimation group (EY, FOMB & McKinsey)	0.90	595.00	535.50
Berger,Daniel L.	Manager	2/4/2021	T3 - Long Term Projections	Edit to SNAP determination model write up for D Mullins	1.70	595.00	1,011.50
Berger,Daniel L.	Manager	2/4/2021	T3 - Long Term Projections	Edits to one of the tax model estimates from review from J Mackie	0.70	595.00	416.50
Berger,Daniel L.	Manager	2/4/2021	T3 - Long Term Projections	Review of 4 laws for fiscal notes for FOMB to develop estimation plan of revenue impacts	2.10	595.00	1,249.50
Berger,Daniel L.	Manager	2/4/2021	T3 - Long Term Projections	Updates to 6 of the tax revenue models with the addition of new data	2.60	595.00	1,547.00
Berk,Adam S.	Partner/Principal	2/4/2021	T3 - Long Term Projections	Participate in discussion with A Berk (EY), S Levy (EY), and C Good (EY) to discuss implications of HB 120 analysis	0.20	721.00	144.20
Berk,Adam S.	Partner/Principal	2/4/2021	T3 - Long Term Projections	Review and analyze HB 120 provisions and potential impact on projections	1.70	721.00	1,225.70
Burr,Jeremy	Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Burr,Jeremy	Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Burr,Jeremy	Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Burr,Jeremy	Manager	2/4/2021	T3 - Long Term Projections	Review lease information for property owned by the convention center to understand the underlying value of the real estate	0.60	595.00	357.00
Burr,Jeremy	Manager	2/4/2021	T3 - Long Term Projections	Review real estate file submissions by PBA to understand the encumbrances on properties for the FOMB's analysis	0.50	595.00	297.50
Burr,Jeremy	Manager	2/4/2021	T3 - Long Term Projections	Review the FY22 PayGo budget submission to compare against prior years actual and budgets	1.70	595.00	1,011.50
Campbell,Nnaji-Semayi	Senior	2/4/2021	T3 - Long Term Projections	Draft agenda and revise questions ahead of call with A. Cruz (FOMB)	0.80	445.00	356.00
Campbell,Nnaji-Semayi	Senior	2/4/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), T. Yang (EY), N. Campbell (EY) and W. Latham (EY) to discuss the development of the Evaluation framework and presentation	0.60	445.00	267.00
Campbell,Nnaji-Semayi	Senior	2/4/2021	T3 - Long Term Projections	Participate in call with T. Yang (EY), F. Mira (EY), N. Campbell (EY), M. Powell (EY) and W. Latham (EY) to discuss framework for RFP Analysis and next steps	0.70	445.00	311.50
Campbell,Nnaji-Semayi	Senior	2/4/2021	T3 - Long Term Projections	Review AAFAF evaluation precedent and compare to other evaluation examples	0.70	445.00	311.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Campbell,Nnaji-Semayi	Senior	2/4/2021	T3 - Long Term Projections	Update table of contents and add comments for financial analysis considerations	0.40	445.00	178.00
Canter,Matthew Alan	Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Canter,Matthew Alan	Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Canter,Matthew Alan	Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Canter,Matthew Alan	Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Canter,Matthew Alan	Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	2.50	595.00	1,487.50
Canter,Matthew Alan	Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Canter,Matthew Alan	Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	3.80	595.00	2,261.00
Canter,Matthew Alan	Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.10	595.00	59.50
Castelli,Michael	Senior	2/4/2021	T3 - Long Term Projections	Review updated dashboard to ensure data is being properly read and chart description text is accurate	0.80	445.00	356.00
Chan,Jonathan	Manager	2/4/2021	T3 - Plan of Adjustment	Perform additional quality review of upload folder as of 02/04/21 to to prepare bank account data for technology team to load data to Relativity review platform.	0.80	595.00	476.00
Chan,Jonathan	Manager	2/4/2021	T3 - Plan of Adjustment	Review AAFAF reconciliation of accounts and cash balances for the 12/31/2020 testing period against the 12/31/2020 AAFAF Cash Report.	1.40	595.00	833.00
Chan,Jonathan	Manager	2/4/2021	T3 - Plan of Adjustment	Review updates to the testing file of accounts reviewed as of 02/04/21 to maintain accurate record of accounts tested for efficient reporting for the 12/31/20 testing period.	1.60	595.00	952.00
Chan,Jonathan	Manager	2/4/2021	T3 - Plan of Adjustment	Review upload folder for documents received from 02/02/21 to 02/04/21 for file name consistency for complete upload to Relativity platform for accurate testing of account balances.	0.40	595.00	238.00
Chan,Jonathan	Manager	2/4/2021	T3 - Plan of Adjustment	Update 9/30/2020 reporting period workbook to align with changes in presentation materials as of 02/04/21.	0.40	595.00	238.00
Chan,Jonathan	Manager	2/4/2021	T3 - Plan of Adjustment	Update the 09/30/20 cash balances update presentation to incorporate changes for Proskauer comments as of 02/04/21.	1.90	595.00	1,130.50
Chawla,Sonia	Manager	2/4/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY), J. Ramirez (EY), and D. Sanchez-Riveron (EY) to discuss items identified during third level review requiring follow up with account holders or financial institutions as of 2/4/2021 for the December 31, 2020 rollforward period.	0.30	595.00	178.50
Chawla,Sonia	Manager	2/4/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), and J. Ramirez (EY) to discuss updates regarding unresponsive agencies as of 2/4/2021 for the December 31, 2020 rollforward period.	0.40	595.00	238.00
Chawla,Sonia	Manager	2/4/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), and J. Ramirez (EY) to discuss updates to Relativity workspace data export as of 2/4/2021 for upcoming December 31, 2020 rollforward period.	0.40	595.00	238.00
Chawla,Sonia	Manager	2/4/2021	T3 - Plan of Adjustment	Perform an updated quality review of the Relativity workspace data export as of 02/04/2021 to analyze data in preparation for reporting of 12/31/2020 cash balances.	1.30	595.00	773.50
Chawla,Sonia	Manager	2/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of 12/31/20 testing period.	0.10	595.00	59.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	2/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 13 accounts held by the Authority for the Financing of Infrastructure of Puerto Rico at BNY Mellon as of 12/31/20 testing period.	1.30	595.00	773.50
Chawla,Sonia	Manager	2/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 4 accounts held by the Authority for the Financing of Infrastructure of Puerto Rico at UMB as of 12/31/20 testing period.	0.40	595.00	238.00
Chawla,Sonia	Manager	2/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 26 accounts held by the Housing Financing Authority at Banco Popular as of 12/31/20 testing period.	2.60	595.00	1,547.00
Chawla,Sonia	Manager	2/4/2021	T3 - Plan of Adjustment	Perform quality review over an additional selection of 21 accounts held by the Housing Financing Authority at Banco Popular as of 12/31/20 testing period.	2.10	595.00	1,249.50
Chawla,Sonia	Manager	2/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the School of Plastic Arts and Design at Consultiva Internacional as of 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/4/2021	T3 - Plan of Adjustment	Draft email to Conway MacKenzie requesting outputs of the 12/31/2020 Federal Funds analysis for the Treasury Single Account.	0.10	595.00	59.50
Chepenik,Adam Brandon	Partner/Principal	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	2/4/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY) and E. Heath (EY) regarding PRIDCO's fiscal plan and privatization study required by same	0.20	870.00	174.00
Chepenik,Adam Brandon	Partner/Principal	2/4/2021	T3 - Long Term Projections	Participate in call with AAFAF, FOMB and advisors on revolver structure led by G Ojeda (FOMB). EY participants: A Chepenik (EY), G Eaton (EY), E Heath (EY), R Bedway (EY)	0.60	870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	2/4/2021	T3 - Long Term Projections	Participate in call with EY, FOMB, AAFAF and COR3 regarding JR 85-2020 disaster aid revolver program guidelines. EY participants include: A. Chepenik (EY), G. Eaton (EY), E. Heath (EY) and R. Bedway (EY)	0.70	870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	2/4/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), M Magrans (EY), J Federer (EY), A Chepenik (EY), E Heath (EY) and FOMB to discuss CW real estate findings to-date	0.50	870.00	435.00
Chepenik,Adam Brandon	Partner/Principal	2/4/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Chepenik,Adam Brandon	Partner/Principal	2/4/2021	T3 - Long Term Projections	Participate in Fiscal Plan briefing session for new board member Antonio Medina (FOMB) with N Jaresko (FOMB) and McKinsey team. EY participants: A Chepenik (EY) and J Santambrogio (EY)	2.90	870.00	2,523.00
Eaton,Gregory William	Senior Manager	2/4/2021	T3 - Long Term Projections	Participate in call with AAFAF, FOMB and advisors on revolver structure led by G Ojeda (FOMB). EY participants: A Chepenik (EY), G Eaton (EY), E Heath (EY), R Bedway (EY)	0.60	720.00	432.00
Eaton,Gregory William	Senior Manager	2/4/2021	T3 - Long Term Projections	Participate in call with EY, FOMB, AAFAF and COR3 regarding JR 85-2020 disaster aid revolver program guidelines. EY participants include: A. Chepenik (EY), G. Eaton (EY), E. Heath (EY) and R. Bedway (EY)	0.70	720.00	504.00
Federer,Joshua Lee	Staff	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Federer,Joshua Lee	Staff	2/4/2021	T3 - Creditor Mediation Support	Redacted	1.20	245.00	294.00
Federer,Joshua Lee	Staff	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.60	245.00	147.00
Federer,Joshua Lee	Staff	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.70	245.00	171.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer,Joshua Lee	Staff	2/4/2021	T3 - Creditor Mediation Support	Redacted	2.50	245.00	612.50
Federer,Joshua Lee	Staff	2/4/2021	T3 - Creditor Mediation Support	Redacted	1.90	245.00	465.50
Federer,Joshua Lee	Staff	2/4/2021	T3 - Creditor Mediation Support	Redacted	2.10	245.00	514.50
Federer,Joshua Lee	Staff	2/4/2021	T3 - Creditor Mediation Support	Redacted	1.00	245.00	245.00
Gelfond,Hilary	Staff	2/4/2021	T3 - Long Term Projections	Compare the two methods of projecting GNP for PR and harmonize differences	1.40	245.00	343.00
Gelfond,Hilary	Staff	2/4/2021	T3 - Long Term Projections	Estimate the PR allocation of Biden's stimulus plan, focusing on child tax credit	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/4/2021	T3 - Long Term Projections	Project GNP for future years in PR using econometric model and IMPLAN	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/4/2021	T3 - Long Term Projections	Review alternative measures of correlation in shift-share analysis of PR growth industries	0.60	245.00	147.00
Glavin,Amanda Jane	Senior	2/4/2021	T3 - Long Term Projections	Prepare summary table of valuation approaches for property and their descriptions	1.70	445.00	756.50
Glavin,Amanda Jane	Senior	2/4/2021	T3 - Long Term Projections	Review property valuation approach research in states	2.30	445.00	1,023.50
Good JR,Clark E	Manager	2/4/2021	T3 - Long Term Projections	Participate in a call with S Levy (EY), E. Heath (EY) and C Good (EY) to discuss updates made in HB 120 analysis to liability / benefit payment projections	0.20	519.00	103.80
Good JR,Clark E	Manager	2/4/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), K Jacobsen (EY), S Levy (EY) and C Good (EY) to discuss updates to the HB 120 impact slide deck based on revisions to the estimated costs	0.90	519.00	467.10
Good JR,Clark E	Manager	2/4/2021	T3 - Long Term Projections	Participate in call with FOMB, Proskauer, O'Neill Borges, and EY regarding further analysis needed for HB 120 on the proposed establishment of a new pension trust. EY participants include: J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY)	1.90	519.00	986.10
Good JR,Clark E	Manager	2/4/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) to discuss updates to HB 120 analysis to liability / benefit payment projections	0.70	519.00	363.30
Good JR,Clark E	Manager	2/4/2021	T3 - Long Term Projections	Participate in a call with S Levy (EY) and C Good (EY) to discuss updates made in HB 120 analysis to liability / benefit payment projections	0.20	519.00	103.80
Good JR,Clark E	Manager	2/4/2021	T3 - Long Term Projections	Participate in discussion with A Berk (EY), S Levy (EY), and C Good (EY) to discuss implications of HB 120 analysis	0.20	519.00	103.80
Good JR,Clark E	Manager	2/4/2021	T3 - Long Term Projections	Review the administrative cost impact on the trust returns as part of HB 120 analysis	0.30	519.00	155.70
Good JR,Clark E	Manager	2/4/2021	T3 - Long Term Projections	Review the inflation component of the normal costs in the actuarial projections related to HB 120	0.30	519.00	155.70
Good JR,Clark E	Manager	2/4/2021	T3 - Long Term Projections	Review updates to projection costs including formatting of results for HB 120 analysis	0.70	519.00	363.30
Good JR,Clark E	Manager	2/4/2021	T3 - Long Term Projections	Review updates made to the slide deck to discuss with Proskauer on revised slides explaining HB 120 impact	1.10	519.00	570.90
Good JR,Clark E	Manager	2/4/2021	T3 - Long Term Projections	Participate in call with K Wallace (EY) and C Good (EY) to discuss rollforward of actuarial liabilities including discussion on updates to the presentation of results showing the trust net funded status	1.40	519.00	726.60
Good JR,Clark E	Manager	2/4/2021	T3 - Long Term Projections	Prepare a summary of assumptions / methodologies used in HB 120 preliminary analysis	1.40	519.00	726.60
Good JR,Clark E	Manager	2/4/2021	T3 - Long Term Projections	Review TRS normal cost projections to assess consistency with changing demographics	1.80	519.00	934.20
Good JR,Clark E	Manager	2/4/2021	T3 - Long Term Projections	Review additional slides related to pension paygo increases arising from HB 120	2.30	519.00	1,193.70

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	2/4/2021	T3 - Long Term Projections	Email to R. Lazero (O'Neill) regarding timeline request for HB 120 implementation	0.20	720.00	144.00
Heath,Emma	Senior Manager	2/4/2021	T3 - Long Term Projections	Participate in a call with S Levy (EY), E. Heath (EY) and C Good (EY) to discuss updates made in HB 120 analysis to liability / benefit payment projections	0.20	720.00	144.00
Heath,Emma	Senior Manager	2/4/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY) and E. Heath (EY) regarding PRIDCO's fiscal plan and privatization study required by same.	0.20	720.00	144.00
Heath,Emma	Senior Manager	2/4/2021	T3 - Long Term Projections	Participate in call with AAFAF, FOMB and advisors on revolver structure led by G Ojeda (FOMB). EY participants: A Chepenik (EY), G Eaton (EY), E Heath (EY), R Bedway (EY)	0.60	720.00	432.00
Heath,Emma	Senior Manager	2/4/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), K Jacobsen (EY), S Levy (EY) and C Good (EY) to discuss updates to the HB 120 impact slide deck based on revisions to the estimated costs	0.90	720.00	648.00
Heath,Emma	Senior Manager	2/4/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding benefits data for HB120 preliminary assessment.	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/4/2021	T3 - Long Term Projections	Participate in call with EY, FOMB, AAFAF and COR3 regarding JR 85-2020 disaster aid revolver program guidelines. EY participants include: A. Chepenik (EY), G. Eaton (EY), E. Heath (EY) and R. Bedway (EY)	0.70	720.00	504.00
Heath,Emma	Senior Manager	2/4/2021	T3 - Long Term Projections	Participate in call with FOMB, Proskauer, O'Neill Borges, and EY regarding further analysis needed for HB 120 on the proposed establishment of a new pension trust. EY participants include: J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY)	1.90	720.00	1,368.00
Heath,Emma	Senior Manager	2/4/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) to discuss updates to HB 120 analysis to liability / benefit payment projections	0.70	720.00	504.00
Heath,Emma	Senior Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Heath,Emma	Senior Manager	2/4/2021	T3 - Long Term Projections	Participate in call with V. Bernal (FOMB) and E. Heath (EY) regarding scope of works required for PRIDCO and privatization study.	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/4/2021	T3 - Long Term Projections	Prepare slide and charts for HB120 summary analysis	0.90	720.00	648.00
Heath,Emma	Senior Manager	2/4/2021	T3 - Long Term Projections	Review and update HB120 preliminary presentation in preparation for call with N.Jaresko (FOMB) and E. Heath (EY) regarding same.	1.10	720.00	792.00
Heath,Emma	Senior Manager	2/4/2021	T3 - Long Term Projections	Review and update HB120 preliminary presentation in preparation for call with Proskauer and O'Neill regarding same.	0.80	720.00	576.00
Heath,Emma	Senior Manager	2/4/2021	T3 - Long Term Projections	Review bill text of HB120 to aid analysis of implication of the bill on fiscal plan.	1.10	720.00	792.00
Heath,Emma	Senior Manager	2/4/2021	T3 - Long Term Projections	Review materials related to JR 85-2020 in preparation for call with AAFAF, E. Heath (EY) and COR3 regarding same.	0.60	720.00	432.00
Heath,Emma	Senior Manager	2/4/2021	T3 - Long Term Projections	Review PRIDCO fiscal plan and their background documents for materials related to privatization feasibility study	0.50	720.00	360.00
Heath,Emma	Senior Manager	2/4/2021	T3 - Long Term Projections	Review timeline associated with implementing HB120	0.40	720.00	288.00
Jacobsen,Katherine Anne	Senior	2/4/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), K Jacobsen (EY), S Levy (EY) and C Good (EY) to discuss updates to the HB 120 impact slide deck based on revisions to the estimated costs	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	2/4/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding benefits data for HB120 preliminary assessment.	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	2/4/2021	T3 - Long Term Projections	Participate in call with FOMB, Proskauer, O'Neill Borges, and EY regarding further analysis needed for HB 120 on the proposed establishment of a new pension trust. EY participants include: J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY)	1.90	445.00	845.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen,Katherine Anne	Senior	2/4/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) to discuss updates to HB 120 analysis to liability / benefit payment projections	0.70	445.00	311.50
Knapp,Nicole Penelope	Senior	2/4/2021	T3 - Long Term Projections	Additional modelling adjustments to Biden plan and CRSSA plan to include data changes and new bill	2.60	445.00	1,157.00
Knapp,Nicole Penelope	Senior	2/4/2021	T3 - Long Term Projections	Call with Nicole P Knapp(EY) and Nahla Almbaid (EY) to discuss how news release data affects Biden Plan modelling	0.90	445.00	400.50
Knapp,Nicole Penelope	Senior	2/4/2021	T3 - Long Term Projections	Gather data from latest weekly UI release and work into the Step 1 workbook for unemployment forecasting	1.90	445.00	845.50
Latham,Willow Genevieve	Senior	2/4/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), T. Yang (EY), N. Campbell (EY) and W. Latham (EY) to discuss the development of the Evaluation framework and presentation	0.60	445.00	267.00
Latham,Willow Genevieve	Senior	2/4/2021	T3 - Long Term Projections	Participate in call with T. Yang (EY), F. Mira (EY), N. Campbell (EY), M. Powell (EY) and W. Latham (EY) to discuss framework for RFP Analysis and next steps	0.70	445.00	311.50
Latham,Willow Genevieve	Senior	2/4/2021	T3 - Long Term Projections	Review of draft agenda and list of questions for planned call with A. Cruz (FOMB)	0.10	445.00	44.50
Levy,Sheva R	Partner/Principal	2/4/2021	T3 - Long Term Projections	Participate in a call with S Levy (EY), E. Heath (EY) and C Good (EY) to discuss updates made in HB 120 analysis to liability / benefit payment projections	0.20	721.00	144.20
Levy,Sheva R	Partner/Principal	2/4/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), K Jacobsen (EY), S Levy (EY) and C Good (EY) to discuss updates to the HB 120 impact slide deck based on revisions to the estimated costs	0.90	721.00	648.90
Levy,Sheva R	Partner/Principal	2/4/2021	T3 - Long Term Projections	Participate in call with FOMB, Proskauer, O'Neill Borges, and EY regarding further analysis needed for HB 120 on the proposed establishment of a new pension trust. EY participants include: J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY)	1.90	721.00	1,369.90
Levy,Sheva R	Partner/Principal	2/4/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) to discuss updates to HB 120 analysis to liability / benefit payment projections	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	2/4/2021	T3 - Long Term Projections	Participate in a call with S Levy (EY) and C Good (EY) to discuss updates made in HB 120 analysis to liability / benefit payment projections	0.20	721.00	144.20
Levy,Sheva R	Partner/Principal	2/4/2021	T3 - Long Term Projections	Participate in discussion with A Berk (EY), S Levy (EY), and C Good (EY) to discuss implications of HB 120 analysis	0.20	721.00	144.20
Levy,Sheva R	Partner/Principal	2/4/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and M Lopez (FOMB) to discuss HB 120 presentation	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	2/4/2021	T3 - Long Term Projections	Review NY Comptroller actuary methodology for calculation pension obligations, as referenced in HB 120	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	2/4/2021	T3 - Long Term Projections	Review adjustments to paygo cash flows to reflect restored interest credits on hybrid accounts due to HB 120	0.90	721.00	648.90
Levy,Sheva R	Partner/Principal	2/4/2021	T3 - Long Term Projections	Review deck for FOMB outlining key considerations related to HB 120	1.60	721.00	1,153.60
Levy,Sheva R	Partner/Principal	2/4/2021	T3 - Long Term Projections	Review financial illustrations in deck for FOMB related to HB 120	1.70	721.00	1,225.70
Mackie,James	Executive Director	2/4/2021	T3 - Long Term Projections	Review housing tax incentive bill	0.90	810.00	729.00
Magrans,Michael J.	Partner/Principal	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.50	870.00	435.00
Mairena,Daisy	Staff	2/4/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and D. Sanchez-Riveron (EY) to discuss required action items to obtain complete information from financial institutions as of 2/4/2021 in preparation for December 31, 2020 report.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/4/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 3 of 3 account balances held by the Highway and Transportation Authority at Banco Santander as of the 12/31/2020 testing period.	0.10	245.00	24.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	2/4/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 4 account balances held by the Office of Legislative Services at First Bank as of the 12/31/2020 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/4/2021	T3 - Plan of Adjustment	Analyze remaining information needed from accountholders as of 2/4/2021 to obtain complete information needed for accurate reporting for the 12/31/2020 reporting period.	2.10	245.00	514.50
Mairena, Daisy	Staff	2/4/2021	T3 - Plan of Adjustment	Draft follow-ups to agencies to obtain remaining information required as of 2/4/2021 to complete initial requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	2/4/2021	T3 - Plan of Adjustment	Review file names of received documents as of 02/04/2021 to ensure correct linkage of documents to accounts in upload process to Relativity platform for accurate testing of account balances.	0.70	245.00	171.50
Mairena, Daisy	Staff	2/4/2021	T3 - Plan of Adjustment	Review information in the Relativity review platform for the Retirement System for Employees of the Government and Judiciary Retirement System is accurate for the December 31, 2020, reporting period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/4/2021	T3 - Plan of Adjustment	Review signatory information received as of 2/4/2021 from the Department of Labor and Human Resources for the 12/31/2020 testing period for completeness of responses.	0.30	245.00	73.50
Mairena, Daisy	Staff	2/4/2021	T3 - Plan of Adjustment	Review signatory information received as of 2/4/2021 from the Office of Court Administration for the 12/31/2020 testing period for completeness of responses.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/4/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions received from Department of Labor and Human Resources for account ending in X613 as of 02/4/2021 for responsiveness to requests.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/4/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions related to one account received from Musical Arts Corporation as of 02/4/2021 for responsiveness to requests.	0.30	245.00	73.50
Mairena, Daisy	Staff	2/4/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions received from Office of Court Administration for responsiveness to requests as of 02/4/2021.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/4/2021	T3 - Plan of Adjustment	Update rolling analysis of outstanding requests to Commonwealth instrumentalities to incorporate new responses received from accountholders as of 2/4/2021 for the December 31, 2020 testing period.	1.70	245.00	416.50
Mairena, Daisy	Staff	2/4/2021	T3 - Plan of Adjustment	Update testing file of accounts reviewed as of 2/4/2021 to maintain accurate record of accounts tested for efficient reporting for the December 31, 2020 testing period.	0.70	245.00	171.50
Malhotra, Gaurav	Partner/Principal	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Malhotra, Gaurav	Partner/Principal	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Malhotra, Gaurav	Partner/Principal	2/4/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Malhotra, Gaurav	Partner/Principal	2/4/2021	T3 - Long Term Projections	Review of updated Puerto Rico real estate presentation	0.80	870.00	696.00
Malhotra, Gaurav	Partner/Principal	2/4/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Malhotra, Gaurav	Partner/Principal	2/4/2021	T3 - Creditor Mediation Support	Redacted	1.30	870.00	1,131.00
Mira, Francisco Jose	Senior Manager	2/4/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), T. Yang (EY), N. Campbell (EY) and W. Latham (EY) to discuss the development of the Evaluation framework and presentation	0.60	720.00	432.00
Mira, Francisco Jose	Senior Manager	2/4/2021	T3 - Long Term Projections	Participate in call with T. Yang (EY), F. Mira (EY)(Partial), N. Campbell (EY), M. Powell (EY) and W. Latham (EY) to discuss framework for RFP Analysis and next steps	0.40	720.00	288.00
Moran-Eserski, Javier	Senior	2/4/2021	T3 - Long Term Projections	Participate in a working session with R. Tague (EY) and J. Moran-Eserski (EY) to discuss the proposed Law 169-2020 and discuss next steps	0.70	445.00	311.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Moran-Eserski,Javier	Senior	2/4/2021	T3 - Long Term Projections	Prepare a summary of Law 216-2011 identifying which provisions could impact the fiscal plan projections in preparation for a discussion with the team	0.60	445.00	267.00
Moran-Eserski,Javier	Senior	2/4/2021	T3 - Long Term Projections	Review the Section 204 Certification submitted by the Government on the proposed Law 169-2020	1.20	445.00	534.00
Mullins,Daniel R	Executive Director	2/4/2021	T3 - Long Term Projections	Review disaggregation of SUT revenue streams across sources, funds, base differences, trusts and CVI	1.60	810.00	1,296.00
Mullins,Daniel R	Executive Director	2/4/2021	T3 - Long Term Projections	Review General Fund Revenue forecasts for FY22 budget purpose for determination of focus areas to resolve deviations and re-estimation for 8 primary revenue sources	2.10	810.00	1,701.00
Mullins,Daniel R	Executive Director	2/4/2021	T3 - Long Term Projections	Review NAP/SNAP estimation of benefit and economic impact of extension of SNAP program to Puerto Rico participation	2.90	810.00	2,349.00
Mullins,Daniel R	Executive Director	2/4/2021	T3 - Long Term Projections	Review of Act 169 development matrix and initial development of report on implications	1.30	810.00	1,053.00
Neziroski,David	Staff	2/4/2021	T3 - Fee Applications / Retention	Continue to prepare the December application	2.40	245.00	588.00
Nichols,Carly	Senior Manager	2/4/2021	T3 - Long Term Projections	Review previous valuation system coding for TRS to determine prior years' (2014 and 2017) provision changes to determine changes required in relation to HB 120	1.00	655.00	655.00
Panagiotakis,Sofia	Senior Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	1.30	720.00	936.00
Panagiotakis,Sofia	Senior Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Panagiotakis,Sofia	Senior Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Poncon,Theodore	Staff	2/4/2021	T3 - Creditor Mediation Support	Redacted	1.10	245.00	269.50
Poncon,Theodore	Staff	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.90	245.00	220.50
Poncon,Theodore	Staff	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.70	245.00	171.50
Poncon,Theodore	Staff	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Poncon,Theodore	Staff	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.70	245.00	171.50
Poncon,Theodore	Staff	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Poncon,Theodore	Staff	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.70	245.00	171.50
Poncon,Theodore	Staff	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Poncon,Theodore	Staff	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.70	245.00	171.50
Poncon,Theodore	Staff	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Powell,Marc	Executive Director	2/4/2021	T3 - Long Term Projections	Draft email to team with comments and feedback on TOC -- financial	0.60	810.00	486.00
Powell,Marc	Executive Director	2/4/2021	T3 - Long Term Projections	Draft quick email to A. Cruz (FOMB) re: next meeting	0.10	810.00	81.00
Powell,Marc	Executive Director	2/4/2021	T3 - Long Term Projections	Participate in call with T. Yang (EY), F. Mira (EY), N. Campbell (EY), M. Powell (EY) and W. Latham (EY) to discuss framework for RFP Analysis and next steps	0.70	810.00	567.00
Powell,Marc	Executive Director	2/4/2021	T3 - Long Term Projections	Review draft summary of evaluation framework financial prepared by EY team	0.80	810.00	648.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	2/4/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY), J. Ramirez (EY), and D. Sanchez-Riveron (EY) to discuss items identified during third level review requiring follow up with account holders or financial institutions as of 2/4/2021 for the December 31, 2020 rollforward period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	2/4/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), and J. Ramirez (EY) to discuss updates regarding unresponsive agencies as of 2/4/2021 for the December 31, 2020 rollforward period.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	2/4/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), and J. Ramirez (EY) to discuss updates to Relativity workspace data export as of 2/4/2021 for upcoming December 31, 2020 rollforward period.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	2/4/2021	T3 - Plan of Adjustment	Prepare supporting documents for a sample of ten accounts for the 12/31/2020 reporting period.	1.20	445.00	534.00
Ramirez, Jessica I.	Senior	2/4/2021	T3 - Plan of Adjustment	Review 95% restriction threshold information by account for the 12/31/2020 testing period for information received as of 02/04/2021 for accuracy in the Relativity testing platform.	1.60	445.00	712.00
Ramirez, Jessica I.	Senior	2/4/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received for 5 accounts on 02/04/2021 for the Authority for the Financing of Infrastructure of Puerto Rico for the 12/31/2020 testing period.	1.60	445.00	712.00
Ramirez, Jessica I.	Senior	2/4/2021	T3 - Plan of Adjustment	Review draft email to Department of Labor and Human Resources to follow up on bank account information as of 02/04/2021 for 12/31/2020 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	2/4/2021	T3 - Plan of Adjustment	Review draft email to Land Authority de Puerto Rico to follow up on bank account information as of 02/04/2021 for 12/31/2020 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	2/4/2021	T3 - Plan of Adjustment	Review draft email to Office of Court Administration to follow up on restriction information as of 02/04/2021 for 12/31/2020 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	2/4/2021	T3 - Plan of Adjustment	Review status of updates to the 12/31/2020 cash balances reporting workbook identified during third level review of the analysis on 02/04/2021.	1.20	445.00	534.00
Ramirez, Jessica I.	Senior	2/4/2021	T3 - Plan of Adjustment	Update unresponsive agencies list to include new information received from agencies which responded to 12/31/2020 testing period requests between 02/02/2021 and 02/04/2021.	0.90	445.00	400.50
Robles, Daniel Alexander	Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	1.50	595.00	892.50
Rubin, Joshua A.	Staff	2/4/2021	T3 - Long Term Projections	Amend report of macroeconomic projections for fiscal years 2020 and 2021 produced by the Puerto Rico Planning Board	0.90	245.00	220.50
Sanchez-Riveron, Déborah	Staff	2/4/2021	T3 - Plan of Adjustment	Analyze differences between the FOMB population of Puerto Rico accounts and the population of AAFAF accounts as of 2/4/2021 to identify new accounts where information needs to be requested from AAFAF for the 12/31/2020 reporting period	0.90	245.00	220.50
Sanchez-Riveron, Déborah	Staff	2/4/2021	T3 - Plan of Adjustment	Analyze differences between the FOMB population of Puerto Rico accounts and the population of AAFAF accounts as of 2/4/2021 to identify new accounts where information needs to be requested from account holders for the 12/31/2020 reporting period	1.20	245.00	294.00
Sanchez-Riveron, Déborah	Staff	2/4/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and D. Sanchez-Riveron (EY) to discuss required action items to obtain complete information from financial institutions as of 2/4/2021 in preparation for December 31, 2020 report.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	2/4/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY), J. Ramirez (EY), and D. Sanchez-Riveron (EY) to discuss items identified during third level review requiring follow up with account holders or financial institutions as of 2/4/2021 for the December 31, 2020 rollforward period.	0.30	245.00	73.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	2/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of 1 of 1 account balance held by the Department of Correction and Rehabilitation at Nuestra Coop as of the 12/31/2020 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	2/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 10 of 12 account balances held by the Department of Housing at Banco Popular as of the 12/31/2020 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	2/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 8 to 9 of 9 account balances held by the Forensics Science Bureau at Banco Popular as of the 12/31/2020 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	2/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 114 to 134 of 187 account balances held by the Housing Financing Authority at Banco Popular as of the 12/31/2020 testing period.	2.10	245.00	514.50
Sanchez-Riveron,Déborah	Staff	2/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of 1 of 1 account balance held by the Industrial Development Company at Banco de Desarrollo Economico (BDE) as of the 12/31/2020 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	2/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 20 to 21 of 21 account balances held by the Ports Authority at Banco Popular as of the 12/31/2020 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	2/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Program of Youth Affairs at Banco de Desarrollo Economico (BDE) as of the 12/31/2020 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	2/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 66 to 73 of 75 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 12/31/2020 testing period.	0.80	245.00	196.00
Sanchez-Riveron,Déborah	Staff	2/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 7 of 8 account balances held by the Puerto Rico Municipal Finance Agency at Banco Popular as of the 12/31/2020 testing period.	0.70	245.00	171.50
Sanchez-Riveron,Déborah	Staff	2/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 13 of 14 account balances held by the Retirement System for Employees of the Government and Judiciary Retirement System at Banco Popular as of the 12/31/2020 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	2/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the State Office of Energy Public Policy at Banco de Desarrollo Economico (BDE) as of the 12/31/2020 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	2/4/2021	T3 - Plan of Adjustment	Prepare comparison between FOMB and AAFAP populations of bank account balances for the 12/31/2020 testing period as of 2/4/2021 to determine potential clarifications needed for accurate reporting.	1.90	245.00	465.50
Santambrogio,Juan	Executive Director	2/4/2021	T3 - Long Term Projections	Participate in call with FOMB, Proskauer, O'Neill Borges, and EY regarding further analysis needed for HB 120 on the proposed establishment of a new pension trust. EY participants include: J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY)	1.90	810.00	1,539.00
Santambrogio,Juan	Executive Director	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Santambrogio,Juan	Executive Director	2/4/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) to discuss updates to HB 120 analysis to liability / benefit payment projections	0.70	810.00	567.00
Santambrogio,Juan	Executive Director	2/4/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Santambrogio,Juan	Executive Director	2/4/2021	T3 - Long Term Projections	Participate inFiscal Plan briefing session for new board member Antonio Medina (FOMB) with N Jaresko (FOMB) and Mckinsey team. EY participants: A Chepenik (EY) and J Santambrogio (EY)	2.90	810.00	2,349.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Santambrogio, Juan	Executive Director	2/4/2021	T3 - Plan of Adjustment	Prepare estimated value range for contingent value instrument based on several assumptions	0.60	810.00	486.00
Santambrogio, Juan	Executive Director	2/4/2021	T3 - Long Term Projections	Review analysis of 23 year projected surplus/deficit based on several fiscal plan assumptions	1.40	810.00	1,134.00
Santambrogio, Juan	Executive Director	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	2/4/2021	T3 - Long Term Projections	Review preliminary impact estimate of FY22 Commonwealth revenues based on updated economic assumptions	0.70	810.00	567.00
Sarna, Shavi	Senior Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Sarna, Shavi	Senior Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	1.30	720.00	936.00
Sarna, Shavi	Senior Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Sarna, Shavi	Senior Manager	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Seth, Jay Ashish	Senior	2/4/2021	T3 - Creditor Mediation Support	Redacted	0.90	445.00	400.50
Soutendijk, Tyler	Staff	2/4/2021	T3 - Long Term Projections	Prepare correlation matrix in R for sector employment over supersector total	2.40	245.00	588.00
Soutendijk, Tyler	Staff	2/4/2021	T3 - Long Term Projections	Standardize index date for all indicators in Real Time Data Update	1.40	245.00	343.00
Stuber, Emily Grace	Senior	2/4/2021	T3 - Long Term Projections	Review baseline coding for HB 120 project for consistency with prior analysis	0.90	405.00	364.50
Tague, Robert	Executive Director	2/4/2021	T3 - Long Term Projections	Participate in a working session with R. Tague (EY) and J. Moran-Eserski (EY) to discuss the proposed Law 169-2020 and discuss next steps	0.70	810.00	567.00
Tague, Robert	Executive Director	2/4/2021	T3 - Long Term Projections	Review DDEC 2021-001 circular letter	0.20	810.00	162.00
Thomas, Richard I	Partner/Principal	2/4/2021	T3 - Plan of Adjustment	Review supporting bank statements for a sample of ten accounts for the 12/31/2020 reporting period for quality control procedures as of 2/4/2021.	1.60	870.00	1,392.00
Venkatramanan, Siddhu	Manager	2/4/2021	T3 - Plan of Adjustment	Perform analysis to identify action items after updates are implemented to the Relativity testing platform, to ensure accurate testing of account balances as of 2/04/2021.	2.70	595.00	1,606.50
Wallace, Kacy	Senior Manager	2/4/2021	T3 - Long Term Projections	Participate in call with K Wallace (EY) and C Good (EY) to discuss rollforward of actuarial liabilities including discussion on updates to the presentation of results showing the trust net funded status	1.40	655.00	917.00
Yang, Tianyi	Manager	2/4/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), T. Yang (EY), N. Campbell (EY) and W. Latham (EY) to discuss the development of the Evaluation framework and presentation	0.60	595.00	357.00
Yang, Tianyi	Manager	2/4/2021	T3 - Long Term Projections	Participate in call with T. Yang (EY), F. Mira (EY), N. Campbell (EY), M. Powell (EY) and W. Latham (EY) to discuss framework for RFP Analysis and next steps	0.70	595.00	416.50
Zhao, Leqi	Senior	2/4/2021	T3 - Long Term Projections	Prepare alcohol tax forecast with updated macro impact in February for alcohol tax forecast	2.40	445.00	1,068.00
Zhao, Leqi	Senior	2/4/2021	T3 - Long Term Projections	Prepare cigarette tax forecast with updated macro impact in February for cigarette tax forecast	2.40	445.00	1,068.00
Zhao, Leqi	Senior	2/4/2021	T3 - Long Term Projections	Prepare other tax forecast with updated macro impact in February for other tax forecast	1.80	445.00	801.00
Zhao, Leqi	Senior	2/4/2021	T3 - Long Term Projections	Prepare rum tax forecast with updated macro impact in February for rum tax forecast	2.40	445.00	1,068.00
Almbaid, Nahla	Staff	2/5/2021	T3 - Long Term Projections	Adjust PEUC to reflect Biden plan and effect on total disbursement	1.80	245.00	441.00
Almbaid, Nahla	Staff	2/5/2021	T3 - Long Term Projections	Call with Nicole P Knapp (EY) and Nahla Almbaid (EY) to adjust model based on conversation with team members	0.40	245.00	98.00
Almbaid, Nahla	Staff	2/5/2021	T3 - Long Term Projections	Incorporate adjustments to Biden plan after comments from team	1.70	245.00	416.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Almbaid,Nahla	Staff	2/5/2021	T3 - Long Term Projections	Make total columns and check benefits paid by state and federal	1.60	245.00	392.00
Almbaid,Nahla	Staff	2/5/2021	T3 - Long Term Projections	Update assumptions about UI continued claims forecast	1.90	245.00	465.50
Ban,Menuka	Manager	2/5/2021	T3 - Long Term Projections	Participate in a working session with G. Ojeda (FOMB), V. Maldonado (FOMB), A. Chepenik (EY), R. Tague (EY), J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), I. Barati (EY), M. Ban (EY), and J. Moran-Eserski (EY) to discuss the impact that the proposed Act 169-2020 would have on the CW and CRIM Fiscal Plans	0.70	595.00	416.50
Ban,Menuka	Manager	2/5/2021	T3 - Long Term Projections	Prepare for housing stimulus regulation call to discuss the impact it would have on the CW and CRIM Fiscal Plans	0.50	595.00	297.50
Ban,Menuka	Manager	2/5/2021	T3 - Long Term Projections	Provide detail comments on AFFAF assumptions section 204 letter	2.10	595.00	1,249.50
Ban,Menuka	Manager	2/5/2021	T3 - Long Term Projections	Provide framework for developing a matrix identifying the provisions and changes	0.60	595.00	357.00
Ban,Menuka	Manager	2/5/2021	T3 - Long Term Projections	Review Appendix A, B , C and D to understand the details on AFFAF assumptions	2.60	595.00	1,547.00
Ban,Menuka	Manager	2/5/2021	T3 - Long Term Projections	Review Carta Circular DDEC 2021-001 (Act 169-2020) (Housing Stimulus Program) laws in detail	2.70	595.00	1,606.50
Barati Stec,Izabella	Manager	2/5/2021	T3 - Long Term Projections	Review research on amendments of Act 60	2.90	595.00	1,725.50
Barati Stec,Izabella	Manager	2/5/2021	T3 - Long Term Projections	Review research on Biden stimulus plan on PR	2.80	595.00	1,666.00
Barati Stec,Izabella	Manager	2/5/2021	T3 - Long Term Projections	Review research on previous versions of Act 60	2.90	595.00	1,725.50
Barati Stec,Izabella	Manager	2/5/2021	T3 - Long Term Projections	Participate in a working session with G. Ojeda (FOMB), V. Maldonado (FOMB), A. Chepenik (EY), R. Tague (EY), J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), I. Barati (EY), M. Ban (EY), and J. Moran-Eserski (EY) to discuss the impact that the proposed Act 169-2020 would have on the CW and CRIM Fiscal Plans	0.70	595.00	416.50
Berger,Daniel L.	Manager	2/5/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinsey, D. Mullins (EY), J. Mackie (EY), S. Sarna (EY), S. Panagiotakis (EY) and D. Berger (EY) to discuss the timeline of the fiscal plan update process.	1.00	595.00	595.00
Berger,Daniel L.	Manager	2/5/2021	T3 - Long Term Projections	Review vaccine data to be included in the MEU	0.40	595.00	238.00
Berger,Daniel L.	Manager	2/5/2021	T3 - Long Term Projections	Review estimates for the rest of the Biden plan (PPP, vaccination, etc.)	0.80	595.00	476.00
Berger,Daniel L.	Manager	2/5/2021	T3 - Long Term Projections	Review progress on Biden updates UI models from analysts	1.10	595.00	654.50
Berger,Daniel L.	Manager	2/5/2021	T3 - Long Term Projections	Analyze SUT internet collections info to send to McKinney team for their SUT revenue projections	0.70	595.00	416.50
Breeding,Stephen	Senior Manager	2/5/2021	T3 - Long Term Projections	Participate in a call with C Good (EY) and S Breeding (EY) to discuss variations of the aggregate cost method that fit the descriptions of section 3.01(k) of HB 120	0.40	655.00	262.00
Burr,Jeremy	Manager	2/5/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Canter (EY), J Burr (EY), E Heath (EY), and J Federer (EY) to discuss next steps on CW real estate workstream following meeting with FOMB	0.30	595.00	178.50
Burr,Jeremy	Manager	2/5/2021	T3 - Long Term Projections	Participate in call with E Heath (EY) and J Burr (EY) to discuss the Governor's proposed OCFO executive order and required analysis for the FOMB	0.40	595.00	238.00
Burr,Jeremy	Manager	2/5/2021	T3 - Long Term Projections	Participate in debrief call E Heath (EY) and J Burr (EY) to discuss the PRIDCO fiscal plan process and plan for the kick-off call	0.40	595.00	238.00
Burr,Jeremy	Manager	2/5/2021	T3 - Long Term Projections	Participate in meeting with FOMB, E Heath (EY) and J Burr (EY) to discuss the PRIDCO fiscal plan kick-off meeting	0.80	595.00	476.00
Burr,Jeremy	Manager	2/5/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Burr,Jeremy	Manager	2/5/2021	T3 - Long Term Projections	Participate in working meeting with C Ortiz (FOMB) and J Burr (EY) to prepare next steps for the PayGo review	0.80	595.00	476.00
Burr,Jeremy	Manager	2/5/2021	T3 - Long Term Projections	Review the proposed OCFO executive order sent to the FOMB to compare against prior FOMB suggestions	0.40	595.00	238.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Canter,Matthew Alan	Manager	2/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Canter,Matthew Alan	Manager	2/5/2021	T3 - Creditor Mediation Support	Redacted	1.70	595.00	1,011.50
Canter,Matthew Alan	Manager	2/5/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Canter,Matthew Alan	Manager	2/5/2021	T3 - Creditor Mediation Support	Redacted	3.50	595.00	2,082.50
Chan,Jonathan	Manager	2/5/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY) and J. Ramirez (EY) to discuss items related to the reporting workbook as of 2/5/2020 for the December 31, 2020 rollforward period.	0.60	595.00	357.00
Chan,Jonathan	Manager	2/5/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and D. Sanchez-Riveron to discuss reconciliation of AAFAF population of accounts with FOMB population for the 12/31/2020 reporting period as of 2/5/21	0.50	595.00	297.50
Chan,Jonathan	Manager	2/5/2021	T3 - Plan of Adjustment	Participate in meeting with J. Santambrogio (EY) and J. Chan (EY) to discuss FY2021 budgeted amounts for the September 30, 2020, reporting period cash balance update.	0.20	595.00	119.00
Chan,Jonathan	Manager	2/5/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Chan,Jonathan	Manager	2/5/2021	T3 - Plan of Adjustment	Perform additional review of AAFAF reconciliation of accounts and cash balances for the 12/31/2020 testing period against the 12/31/2020 AAFAF Cash Report.	1.90	595.00	1,130.50
Chan,Jonathan	Manager	2/5/2021	T3 - Plan of Adjustment	Prepare Relativity workspace data export as of 02/05/21 to analyze 12/31/20 testing period cash balances.	1.10	595.00	654.50
Chan,Jonathan	Manager	2/5/2021	T3 - Plan of Adjustment	Update the 12/31/20 cash balances reporting workbook analysis for action items from meeting on 2/5/21.	1.90	595.00	1,130.50
Chan,Jonathan	Manager	2/5/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 11 to 12 of 12 account balances held by the Department of Housing at Banco Popular as of the 12/31/2020 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	2/5/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 7 to 7 of 7 account balances held by the Cardiovascular Center of Puerto Rico and the Caribbean Corporation at Banco Popular as of the 12/31/2020 testing period.	0.60	595.00	357.00
Chan,Jonathan	Manager	2/5/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 132 of 132 account balances held by the University of Puerto Rico at Banco Popular as of the 12/31/2020 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	2/5/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 183 to 183 of 187 account balances held by the Housing Financing Authority at Banco Popular as of the 12/31/2020 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	2/5/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 3 of 3 account balances held by the Statistics Institute of PR at Banco Popular as of the 12/31/2020 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	2/5/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 8 to 8 of 8 account balances held by the Puerto Rico Municipal Finance Agency at Banco Popular as of the 12/31/2020 testing period.	0.60	595.00	357.00
Chan,Jonathan	Manager	2/5/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 13 to 13 of 13 account balances held by the Land Authority de Puerto Rico at Banco Popular as of the 12/31/2020 testing period.	1.10	595.00	654.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform a quality review of the AAFAF reconciliation of accounts and cash balances for the 12/31/2020 testing period against the 12/31/2020 AAFAF Cash Report.	1.10	595.00	654.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Automobile Accident Compensation Administration at Northern Trust as of 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Comprehensive Cancer Center at Banco Popular as of 12/31/20 testing period on 2/5/2021	0.10	595.00	59.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Department of Housing at Banco Popular as of 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Department of Labor and Human Resources at Banco Popular as of 12/31/20 testing period on 2/5/2021	0.10	595.00	59.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 3 accounts held by the Department of Treasury at Banco Popular as of 12/31/20 testing period.	0.30	595.00	178.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Electric Power Authority (PREPA) at US Bank as of 12/31/20 testing period on 2/5/2021.	0.20	595.00	119.00
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Electric Power Authority (PREPA) at First Bank as of 12/31/20 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Forensics Science Bureau at Banco Popular as of 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Government Development Bank For Puerto Rico at Banco Popular as of 12/31/20 testing period on 2/5/2021	0.10	595.00	59.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Highway and Transportation Authority at Banco de Desarrollo Economico (BDE) as of 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 5 accounts held by the Highway and Transportation Authority at BNY Mellon as of 12/31/20 testing period.	0.40	595.00	238.00
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Highway and Transportation Authority at Banco Santander as of 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the House of Representatives at First Bank as of 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 22 accounts held by the Housing Financing Authority at Banco Popular as of 12/31/20 testing period.	2.20	595.00	1,309.00
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Industrial Development Company at Banco de Desarrollo Economico (BDE) as of 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Institutional Trust of the National Guard at Puerto Rico at First Bank as of 12/31/20 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Municipal Revenue Collection Center (CRIM) at Banco Popular as of 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Musical Arts Corporation at Banco Popular as of 12/31/20 testing period on 2/5/2021	0.10	595.00	59.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Office of Legislative Services at First Bank as of 12/31/20 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 3 accounts held by the PR Federal Affairs Administration at Citibank as of 12/31/20 testing period.	0.30	595.00	178.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Program of Youth Affairs at Banco de Desarrollo Economico (BDE) as of 12/31/20 testing period.	0.10	595.00	59.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 9 accounts held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of 12/31/20 testing period.	0.90	595.00	535.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Puerto Rico Municipal Finance Agency at US Bank as of 12/31/20 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 3 accounts held by the Puerto Rico Municipal Finance Agency at Banco Popular as of 12/31/20 testing period.	0.30	595.00	178.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Puerto Rico Public Finance Corporation at US Bank as of 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Retirement System for Employees of the Government and Judiciary Retirement System at Banco Popular as of 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the State Office of Energy Public Policy at Banco de Desarrollo Economico (BDE) as of 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Statistics Institute of PR at First Bank as of 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the The Children's Trust at US Bank as of 12/31/20 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the University of Puerto Rico at US Bank as of 12/31/20 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Update analysis to identify accounts for quality review over 12/31/2020 cash balances, as of 02/05/2021.	0.80	595.00	476.00
Chawla,Sonia	Manager	2/5/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 accounts held by the Highway and Transportation Authority at Banco Santander as of 12/31/21 testing period.	0.10	595.00	59.50
Chepenik,Adam Brandon	Partner/Principal	2/5/2021	T3 - Long Term Projections	Participate in a working session with G. Ojeda (FOMB), V. Maldonado (FOMB), A. Chepenik (EY), R. Tague (EY), J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), I. Barati (EY), M. Ban (EY), and J. Moran-Eserski (EY) to discuss the impact that the proposed Act 169-2020 would have on the CW and CRIM Fiscal Plans	0.70	870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	2/5/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Canter (EY), J Burr (EY), E Heath (EY), and J Federer (EY) to discuss next steps on CW real estate workstream following meeting with FOMB	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	2/5/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), A Chepenik (EY), and G Eaton (EY) to discuss disaster revolver regs	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/5/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and A. Chepenik (EY) regarding letter required to AAFAF regarding real estate analysis and status of HB 120 analysis.	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/5/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), FOMB staff, Proskauer, and EY to discuss Act 120 analysis. EY participants: E Heath (EY), A Chepenik (EY), C Good (EY), S Levy (EY), K Jacobson (EY), and J Santambrogio (EY)	0.90	870.00	783.00
Culp,Noelle B.	Senior	2/5/2021	T3 - Long Term Projections	Participate in a call with C Kane (EY), E Stuber (EY), S Levy (EY), C Nichols (EY), N Culp (EY), C Good (EY), J Nguyen (EY) and S Kite (EY) to discuss plan for detailed analysis of liabilities arising from HB 120	0.60	405.00	243.00
Eaton,Gregory William	Senior Manager	2/5/2021	T3 - Long Term Projections	Draft the comments, observations, and recommendations on revolving fund Program Guidance.	2.10	720.00	1,512.00
Eaton,Gregory William	Senior Manager	2/5/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), A Chepenik (EY), and G Eaton (EY) to discuss disaster revolver regs	0.40	720.00	288.00
Federer,Joshua Lee	Staff	2/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	245.00	73.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer,Joshua Lee	Staff	2/5/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Federer,Joshua Lee	Staff	2/5/2021	T3 - Creditor Mediation Support	Redacted	1.30	245.00	318.50
Federer,Joshua Lee	Staff	2/5/2021	T3 - Creditor Mediation Support	Redacted	1.60	245.00	392.00
Gelfond,Hilary	Staff	2/5/2021	T3 - Long Term Projections	Estimate PR allocation of Biden stimulus plan, focusing on healthcare related items	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/5/2021	T3 - Long Term Projections	Estimate PR allocation of Biden stimulus plan, focusing on tax provisions and payments to individuals	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/5/2021	T3 - Long Term Projections	Research general fund revenue allocations as they relate to pension funds in PR	1.60	245.00	392.00
Gelfond,Hilary	Staff	2/5/2021	T3 - Long Term Projections	Summarize results of Biden plan analysis for PR	1.80	245.00	441.00
Good JR,Clark E	Manager	2/5/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), FOMB staff, Proskauer, and EY to discuss Act 120 analysis. EY participants: E Heath (EY), A Chepenik (EY), C Good (EY), S Levy (EY), K Jacobson (EY), and J Santambrogio (EY)	0.90	519.00	467.10
Good JR,Clark E	Manager	2/5/2021	T3 - Long Term Projections	Participate in call with S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) to discuss updates to the HB 120 impact slide deck based on call with N Jaresko (FOMB), FOMB staff, Proskauer, and EY.	0.70	519.00	363.30
Good JR,Clark E	Manager	2/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR,Clark E	Manager	2/5/2021	T3 - Long Term Projections	Participate in a call with C Good (EY) and S Breeding (EY) to discuss variations of the aggregate cost method that fit the descriptions of section 3.01(k) of HB 120	0.40	519.00	207.60
Good JR,Clark E	Manager	2/5/2021	T3 - Long Term Projections	Participate in a call with J Jones (EY) and C Good (EY) to discuss clarity in translation of initial intent with NY cost method in HB 120 cost application	0.40	519.00	207.60
Good JR,Clark E	Manager	2/5/2021	T3 - Long Term Projections	Prepare summary documentation of the implementation steps for a detailed HB 120 analysis	0.40	519.00	207.60
Good JR,Clark E	Manager	2/5/2021	T3 - Long Term Projections	Prepare summary of TRS provisions impacted by HB 120 for updating valuation system calculations	0.40	519.00	207.60
Good JR,Clark E	Manager	2/5/2021	T3 - Long Term Projections	Participate in a call with C Kane (EY), E Stuber (EY), S Levy (EY), C Nichols (EY), N Culp (EY), C Good (EY), J Nguyen (EY) and S Kite (EY) to discuss plan for detailed analysis of liabilities arising from HB 120	0.60	519.00	311.40
Good JR,Clark E	Manager	2/5/2021	T3 - Long Term Projections	Review potential cost methods for application to HB 120 detailed analysis	1.40	519.00	726.60
Heath,Emma	Senior Manager	2/5/2021	T3 - Long Term Projections	Correspondence with C. Good (EY) and K. Jacobsen (EY) regarding tasks required for next presentation on implications of HB120	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/5/2021	T3 - Long Term Projections	Email to V. Maldonado (EY) regarding comments on AAFAP's response regarding JR82-2020	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/5/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Canter (EY), J Burr (EY), E Heath (EY), and J Federer (EY) to discuss next steps on CW real estate workstream following meeting with FOMB	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/5/2021	T3 - Long Term Projections	Participate in call with E Heath (EY) and J Burr (EY) to discuss the Governor's proposed OCFO executive order and required analysis for the FOMB	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/5/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), A Chepenik (EY), and G Eaton (EY) to discuss disaster revolver regs	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/5/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and A. Chepenik (EY) regarding letter required to AAFAP regarding real estate analysis and status of HB120 analysis.	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/5/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and J. Matla (EY) regarding real estate analysis and PRIDCO workstream and next steps required on fiscal plan and budget.	0.90	720.00	648.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	2/5/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), FOMB staff, Proskauer, and EY to discuss Act 120 analysis. EY participants: E Heath (EY), A Chepenik (EY), C Good (EY), S Levy (EY), K Jacobson (EY), and J Santambrogio (EY)	0.90	720.00	648.00
Heath,Emma	Senior Manager	2/5/2021	T3 - Long Term Projections	Participate in call with S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) to discuss updates to the HB 120 impact slide deck based on call with N Jaresko (FOMB), FOMB staff, Proskauer, and EY.	0.70	720.00	504.00
Heath,Emma	Senior Manager	2/5/2021	T3 - Long Term Projections	Participate in debrief call E Heath (EY) and J Burr (EY) to discuss the PRIDCO fiscal plan process and plan for the kick-off call	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/5/2021	T3 - Long Term Projections	Participate in meeting with FOMB, E Heath (EY) and J Burr (EY) to discuss the PRIDCO fiscal plan kick-off meeting	0.80	720.00	576.00
Heath,Emma	Senior Manager	2/5/2021	T3 - Long Term Projections	Prepare letter to AAFAF regarding real estate optimization work completed.	2.10	720.00	1,512.00
Jacobsen,Katherine Anne	Senior	2/5/2021	T3 - Long Term Projections	Draft email responding to follow-up questions on changes in estimates of Puerto Rico's allocation of federal covid relief funding	1.40	445.00	623.00
Jacobsen,Katherine Anne	Senior	2/5/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), FOMB staff, Proskauer, and EY to discuss Act 120 analysis. EY participants: E Heath (EY), A Chepenik (EY), C Good (EY), S Levy (EY), K Jacobson (EY), and J Santambrogio (EY)	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	2/5/2021	T3 - Long Term Projections	Participate in call with S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) to discuss updates to the HB 120 impact slide deck based on call with N Jaresko (FOMB), FOMB staff, Proskauer, and EY.	0.70	445.00	311.50
Jones,James	Executive Director	2/5/2021	T3 - Long Term Projections	Participate in a call with J Jones (EY) and C Good (EY) to discuss clarity in translation of initial intent with NY cost method in HB 120 cost application	0.40	691.00	276.40
Kane,Collin	Senior	2/5/2021	T3 - Long Term Projections	Participate in a call with C Kane (EY), E Stuber (EY), S Levy (EY), C Nichols (EY), N Culp (EY), C Good (EY), J Nguyen (EY) and S Kite (EY) to discuss plan for detailed analysis of liabilities arising from HB 120	0.60	405.00	243.00
Kite,Samuel	Manager	2/5/2021	T3 - Long Term Projections	Participate in a call with C Kane (EY), E Stuber (EY), S Levy (EY), C Nichols (EY), N Culp (EY), C Good (EY), J Nguyen (EY) and S Kite (EY) to discuss plan for detailed analysis of liabilities arising from HB 120	0.60	519.00	311.40
Kleine,Andrew	Senior Manager	2/5/2021	T3 - Long Term Projections	Review civil service reform documents	2.00	720.00	1,440.00
Knapp,Nicole Penelope	Senior	2/5/2021	T3 - Long Term Projections	Adjust PEUC estimates to reflect Biden plan and attain a realistic total disbursement value	1.80	445.00	801.00
Knapp,Nicole Penelope	Senior	2/5/2021	T3 - Long Term Projections	Call with Nicole P Knapp (EY) and Nahla Almbaid (EY) to adjust model based on conversation with team members	0.40	445.00	178.00
Knapp,Nicole Penelope	Senior	2/5/2021	T3 - Long Term Projections	Incorporate adjustments to Biden plan forecast in response to supervisor feedback	1.70	445.00	756.50
Knapp,Nicole Penelope	Senior	2/5/2021	T3 - Long Term Projections	Prepare total columns for benefits paid to unemployment recipients by Puerto Rico and Federal to need into trust fund worksheets	1.60	445.00	712.00
Knapp,Nicole Penelope	Senior	2/5/2021	T3 - Long Term Projections	Review changes made to unemployment forecast throughout the day to ensure they match up with provisions and that all are calculated correctly	2.20	445.00	979.00
Knapp,Nicole Penelope	Senior	2/5/2021	T3 - Long Term Projections	Update assumptions about PUA in unemployment forecast and incorporate actual data into initial PUA claims	1.90	445.00	845.50
Levy,Sheva R	Partner/Principal	2/5/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), FOMB staff, Proskauer, and EY to discuss Act 120 analysis. EY participants: E Heath (EY), A Chepenik (EY), C Good (EY), S Levy (EY), K Jacobson (EY), and J Santambrogio (EY)	0.90	721.00	648.90
Levy,Sheva R	Partner/Principal	2/5/2021	T3 - Long Term Projections	Participate in call with S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) to discuss updates to the HB 120 impact slide deck based on call with N Jaresko (FOMB), FOMB staff, Proskauer, and EY.	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	2/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	2/5/2021	T3 - Long Term Projections	Participate in a call with C Kane (EY), E Stuber (EY), S Levy (EY), C Nichols (EY), N Culp (EY), C Good (EY), J Nguyen (EY) and S Kite (EY) to discuss plan for detailed analysis of liabilities arising from HB 120	0.60	721.00	432.60

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mackie,James	Executive Director	2/5/2021	T3 - Long Term Projections	Participate in a working session with G. Ojeda (FOMB), V. Maldonado (FOMB), A. Chepenik (EY), R. Tague (EY), J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), I. Barati (EY), M. Ban (EY), and J. Moran-Eserski (EY) to discuss the impact that the proposed Act 169-2020 would have on the CW and CRIM Fiscal Plans	0.70	810.00	567.00
Mackie,James	Executive Director	2/5/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinsey, D. Mullins (EY), J. Mackie (EY), S. Sarna (EY), S. Panagiotakis (EY) and D. Berger (EY) to discuss the timeline of the fiscal plan update process.	1.00	810.00	810.00
Mackie,James	Executive Director	2/5/2021	T3 - Long Term Projections	Review housing tax breaks (Act 169-2020)	2.20	810.00	1,782.00
Mairena,Daisy	Staff	2/5/2021	T3 - Plan of Adjustment	Analyze account information for accounts related to ten agencies to confirm account status on the cash balances reporting workbook analysis for accurate reporting of 12/31/2020 balances.	3.60	245.00	882.00
Mairena,Daisy	Staff	2/5/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and D. Sanchez-Riveron (EY) to discuss items identified during third level review requiring follow up with account holders or financial institutions as of 2/5/2021 for the December 31, 2020 rollforward period	0.30	245.00	73.50
Mairena,Daisy	Staff	2/5/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 7 of 7 account balances held by the Convention Center District Authority of Puerto Rico at BNY Mellon as of the 12/31/2020 testing period.	0.70	245.00	171.50
Mairena,Daisy	Staff	2/5/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Convention Center District Authority of Puerto Rico at First Bank as of the 12/31/2020 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/5/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 3 account balances held by the PR Federal Affairs Administration at Citibank as of the 12/31/2020 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	2/5/2021	T3 - Plan of Adjustment	Prepare draft responses to agencies with initial requests outstanding to obtain complete information for 12/31/2020 reporting period.	0.30	245.00	73.50
Mairena,Daisy	Staff	2/5/2021	T3 - Plan of Adjustment	Analyze outstanding information required from accountholders as of 02/05/21 to fulfill initial requests for the 12/31/2020 testing period.	1.20	245.00	294.00
Mairena,Daisy	Staff	2/5/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 02/5/2021 for Authority for the Financing of Infrastructure of Puerto Rico account ending in X011 for the 12/31/2020 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/5/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received for one Department of Labor account for the 12/31/2020 testing period to determine responsiveness to initial requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/5/2021	T3 - Plan of Adjustment	Review Banco Popular bank statements received on 02/5/2021 for five PR Federal Affairs Administration accounts for the 12/31/2020 testing period to determine responsiveness to initial requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/5/2021	T3 - Plan of Adjustment	Review bank account information for Highway and Transportation Authority received as of 02/05/2021 for the 12/31/20 testing period for responsiveness to requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/5/2021	T3 - Plan of Adjustment	Review cash balances information received on 02/5/2021 the December 31, 2020 testing period to determine responsiveness to requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/5/2021	T3 - Plan of Adjustment	Review BNY Mellon bank statements for 10 Convention Center District Authority accounts received on 02/5/2021 for the 12/31/2020 testing period to determine responsiveness to requests.	0.90	245.00	220.50
Mairena,Daisy	Staff	2/5/2021	T3 - Plan of Adjustment	Review file names of received documents as of 02/5/2021 to ensure correct linkage of documents to accounts in upload process to Relativity platform for accurate testing of account balances.	0.60	245.00	147.00
Mairena,Daisy	Staff	2/5/2021	T3 - Plan of Adjustment	Review signatory information for Highway and Transportation Authority for the 12/31/2020 testing period to ensure all information is obtained.	0.30	245.00	73.50
Mairena,Daisy	Staff	2/5/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions sent from Highway and Transportation Authority for account ending in X768 as of 01/14/2021.	0.30	245.00	73.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	2/5/2021	T3 - Plan of Adjustment	Update rolling analysis of outstanding requests to Commonwealth instrumentalities to incorporate new responses received from accountholders as of 2/5/2021 for the December 31, 2020 testing period.	0.90	245.00	220.50
Mairena,Daisy	Staff	2/5/2021	T3 - Plan of Adjustment	Update testing file of accounts reviewed as of 2/5/2021 to maintain accurate record of accounts tested for efficient reporting for the December 31, 2020 testing period.	0.60	245.00	147.00
Matla,Jonathan	Senior	2/5/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and J. Matla (EY) regarding real estate analysis and PRIDCO workstream and next steps required on fiscal plan and budget.	0.90	445.00	400.50
Moran-Eserski,Javier	Senior	2/5/2021	T3 - Long Term Projections	Draft a response letter to the Section 204 submission for Act 169 to communicate to the Government the Board's decision to accept the implementation of the proposed law	1.30	445.00	578.50
Moran-Eserski,Javier	Senior	2/5/2021	T3 - Long Term Projections	Participate in a call with G. Ojeda (FOMB), N. Dalmau (FOMB), R. Tague (EY), J. Moran-Eserski (EY) to discuss the potential impact that Law 169-2020 would have on municipalities	0.60	445.00	267.00
Moran-Eserski,Javier	Senior	2/5/2021	T3 - Long Term Projections	Participate in a working session with G. Ojeda (FOMB), V. Maldonado (FOMB), A. Chepenik (EY), R. Tague (EY), J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), I. Barati (EY), M. Ban (EY), and J. Moran-Eserski (EY) to discuss the impact that the proposed Act 169-2020 would have on the CW and CRIM Fiscal Plans	0.70	445.00	311.50
Moran-Eserski,Javier	Senior	2/5/2021	T3 - Long Term Projections	Participate in a working session with R. Tague (EY) and J. Moran-Eserski (EY) to debrief on the call with FOMB and agree on next steps relating to Law 169-2020	0.20	445.00	89.00
Moran-Eserski,Javier	Senior	2/5/2021	T3 - Long Term Projections	Prepare an analysis to project the FY2022 municipal ASSES obligation in accordance with the formula established by Law for discussion with the team	1.30	445.00	578.50
Moran-Eserski,Javier	Senior	2/5/2021	T3 - Long Term Projections	Review proposed amendment to Ley 60-2019 to incentivize the hiring of a specialized surgeon for the Cardiovascular Center to identify the impact this would have on the CW Fiscal Plan	0.40	445.00	178.00
Moran-Eserski,Javier	Senior	2/5/2021	T3 - Long Term Projections	Update the latest section 205 recommendation response letter re: property tax system prior to sharing with the client and legal counsel for discussion	1.70	445.00	756.50
Mullins,Daniel R	Executive Director	2/5/2021	T3 - Long Term Projections	Participate in a working session with G. Ojeda (FOMB), V. Maldonado (FOMB), A. Chepenik (EY), R. Tague (EY), J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), I. Barati (EY), M. Ban (EY), and J. Moran-Eserski (EY) to discuss the impact that the proposed Act 169-2020 would have on the CW and CRIM Fiscal Plans	0.70	810.00	567.00
Mullins,Daniel R	Executive Director	2/5/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinsey, D. Mullins (EY), J. Mackie (EY), S. Sarna (EY), S. Panagiotakis (EY) and D. Berger (EY) to discuss the timeline of the fiscal plan update process.	1.00	810.00	810.00
Mullins,Daniel R	Executive Director	2/5/2021	T3 - Long Term Projections	Review Act 169 housing stimulus extensions, detailed compilation of amendments and changes to provisions and identification of extended provisions matrix and their implications	2.20	810.00	1,782.00
Mullins,Daniel R	Executive Director	2/5/2021	T3 - Long Term Projections	Review Act 216 2011 evaluations of provisions for housing incentive transition and provision extended to Act 160	0.60	810.00	486.00
Mullins,Daniel R	Executive Director	2/5/2021	T3 - Long Term Projections	Review Act 60 implication of incorporation of Act 216 and Act 169 incentives	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	2/5/2021	T3 - Long Term Projections	Review DDEC Housing Incentive implementing regulations	0.30	810.00	243.00
Mullins,Daniel R	Executive Director	2/5/2021	T3 - Long Term Projections	Review of AAFAF's evaluation of revenue implications of Act 169, supporting schedules and market analysis and recommendations regarding accuracy and economic consequences	1.40	810.00	1,134.00
Mullins,Daniel R	Executive Director	2/5/2021	T3 - Long Term Projections	Review SUT ECommerce extension extrapolated as input to Fiscal Plan and clarification of increment	2.40	810.00	1,944.00
Neziroski,David	Staff	2/5/2021	T3 - Fee Applications / Retention	Review additional detail for the December application	2.60	245.00	637.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nguyen,Jimmy Hoang Huy	Staff	2/5/2021	T3 - Long Term Projections	Participate in a call with C Kane (EY), E Stuber (EY), S Levy (EY), C Nichols (EY), N Culp (EY), C Good (EY), J Nguyen (EY) and S Kite (EY) to discuss plan for detailed analysis of liabilities arising from HB 120	0.60	271.00	162.60
Nichols,Carly	Senior Manager	2/5/2021	T3 - Long Term Projections	Participate in a call with C Kane (EY), E Stuber (EY), S Levy (EY), C Nichols (EY), N Culp (EY), C Good (EY), J Nguyen (EY) and S Kite (EY) to discuss plan for detailed analysis of liabilities arising from HB 120	0.60	655.00	393.00
Nichols,Carly	Senior Manager	2/5/2021	T3 - Long Term Projections	Review valuation system coding of historic treatment of TRS hybrid provisions for those hired after July 31, 2014	0.80	655.00	524.00
Panagiotakis,Sofia	Senior Manager	2/5/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinsey, D. Mullins (EY), J. Mackie (EY), S. Sarna (EY), S. Panagiotakis (EY) and D. Berger (EY) to discuss the timeline of the fiscal plan update process.	1.00	720.00	720.00
Poncon,Theodore	Staff	2/5/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Poncon,Theodore	Staff	2/5/2021	T3 - Creditor Mediation Support	Redacted	1.20	245.00	294.00
Ramirez,Jessica I.	Senior	2/5/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY) and J. Ramirez (EY) to discuss items related to the reporting workbook as of 2/5/2020 for the December 31, 2020 rollforward period.	0.60	445.00	267.00
Ramirez,Jessica I.	Senior	2/5/2021	T3 - Plan of Adjustment	Prepare the 12/31/2020 cash balances reporting workbook analysis.	2.90	445.00	1,290.50
Ramirez,Jessica I.	Senior	2/5/2021	T3 - Plan of Adjustment	Review Relativity platform for changes required as of 02/05/2021 to efficiently meet reporting needs.	1.60	445.00	712.00
Ramirez,Jessica I.	Senior	2/5/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis with newly obtained cash balances on 02/05/2021.	2.90	445.00	1,290.50
Robles,Daniel Alexander	Manager	2/5/2021	T3 - Creditor Mediation Support	Redacted	1.50	595.00	892.50
Rubin,Joshua A.	Staff	2/5/2021	T3 - Long Term Projections	Amend PDF mapping of GPR revenue sources into usable file	0.70	245.00	171.50
Rubin,Joshua A.	Staff	2/5/2021	T3 - Long Term Projections	Review OCIF report on domestic banks' loans and leases	0.80	245.00	196.00
Rubin,Joshua A.	Staff	2/5/2021	T3 - Long Term Projections	Transpose PR Department of Labor long-term industry projections	0.80	245.00	196.00
Sanchez-Riveron,Déborah	Staff	2/5/2021	T3 - Plan of Adjustment	Analyze accounts not tested as of December 31, 2020 to confirm account status on the cash balances reporting workbook analysis for accurate reporting of 12/31/2020 balances.	0.80	245.00	196.00
Sanchez-Riveron,Déborah	Staff	2/5/2021	T3 - Plan of Adjustment	Analyze account information for Authority for the Financing of Infrastructure of Puerto Rico accounts at Banco Bankia Spain to confirm account status on the cash balances reporting workbook analysis for accurate reporting of 12/31/2020 balances	1.10	245.00	269.50
Sanchez-Riveron,Déborah	Staff	2/5/2021	T3 - Plan of Adjustment	Analyze account information for zero-balance accounts to confirm account status on the cash balances reporting workbook analysis for accurate reporting of 12/31/2020 balances.	0.70	245.00	171.50
Sanchez-Riveron,Déborah	Staff	2/5/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and D. Sanchez-Riveron (EY) to discuss items identified during third level review requiring follow up with account holders or financial institutions as of 2/5/2021 for the December 31, 2020 rollforward period	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	2/5/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and D. Sanchez-Riveron to discuss reconciliation of AAFAF population of accounts with FOMB population for the 12/31/2020 reporting period as of 2/5/21	0.50	245.00	122.50
Sanchez-Riveron,Déborah	Staff	2/5/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 14 of 14 account balances held by the Automobile Accident Compensation Administration at Northern Trust as of the 12/31/2020 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	2/5/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 7 of 7 account balances held by the Convention Center District Authority of Puerto Rico at BNY Mellon as of the 12/31/2020 testing period.	0.70	245.00	171.50
Sanchez-Riveron,Déborah	Staff	2/5/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Convention Center District Authority of Puerto Rico at First Bank as of the 12/31/2020 testing period.	0.20	245.00	49.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	2/5/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of account 13 of 13 account balances held by the Department of Labor and Human Resources at Banco Popular as of the 12/31/2020 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	2/5/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 5 to 5 of 7 account balances held by the Government Development Bank For Puerto Rico at Banco Popular as of the 12/31/2020 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	2/5/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 3 of 3 account balances held by the Highway and Transportation Authority at Banco Santander as of the 12/31/2020 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	2/5/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 4 of 4 account balances held by the Office of Legislative Services at First Bank as of the 12/31/2020 testing period.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	2/5/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the PR Federal Affairs Administration at Citibank as of the 12/31/2020 testing period.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	2/5/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 5 of 5 account balances held by the Puerto Rico Public Finance Corporation at US Bank as of the 12/31/2020 testing period.	0.40	245.00	98.00
Santambrogio,Juan	Executive Director	2/5/2021	T3 - Plan of Adjustment	Analyze impact of plan of adjustment items on potential revenue outperformance	0.70	810.00	567.00
Santambrogio,Juan	Executive Director	2/5/2021	T3 - Long Term Projections	Participate in a working session with G. Ojeda (FOMB), V. Maldonado (FOMB), A. Chepenik (EY), R. Tague (EY), J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), I. Barati (EY), M. Ban (EY), and J. Moran-Eserski (EY) to discuss the impact that the proposed Act 169-2020 would have on the CW and CRIM Fiscal Plans	0.70	810.00	567.00
Santambrogio,Juan	Executive Director	2/5/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), FOMB staff, Proskauer, and EY to discuss Act 120 analysis. EY participants: E Heath (EY), A Chepenik (EY), C Good (EY), S Levy (EY), K Jacobson (EY), and J Santambrogio (EY)	0.90	810.00	729.00
Santambrogio,Juan	Executive Director	2/5/2021	T3 - Plan of Adjustment	Participate in meeting with J. Santambrogio (EY) and J. Chan (EY) to discuss FY2021 budgeted amounts for the September 30, 2020, reporting period cash balance update.	0.20	810.00	162.00
Santambrogio,Juan	Executive Director	2/5/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Sarna,Shavi	Senior Manager	2/5/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinsey, D. Mullins (EY), J. Mackie (EY), S. Sarna (EY), S. Panagiotakis (EY) and D. Berger (EY) to discuss the timeline of the fiscal plan update process.	1.00	720.00	720.00
Soutendijk,Tyler	Staff	2/5/2021	T3 - Long Term Projections	Extract ACS data for municipal fiscal planning between 2010-2019	0.40	245.00	98.00
Soutendijk,Tyler	Staff	2/5/2021	T3 - Long Term Projections	Reconstruct correlation matrices with tie breaker for rankings in Doing Business	0.30	245.00	73.50
Stricklin,Todd	Senior	2/5/2021	T3 - Creditor Mediation Support	Redacted	0.70	405.00	283.50
Stricklin,Todd	Senior	2/5/2021	T3 - Creditor Mediation Support	Redacted	1.40	405.00	567.00
Stuber,Emily Grace	Senior	2/5/2021	T3 - Long Term Projections	Participate in a call with C Kane (EY), E Stuber (EY), S Levy (EY), C Nichols (EY), N Culp (EY), C Good (EY), J Nguyen (EY) and S Kite (EY) to discuss plan for detailed analysis of liabilities arising from HB 120	0.60	405.00	243.00
Stuber,Emily Grace	Senior	2/5/2021	T3 - Long Term Projections	Review TRS 2017 valuation report to identify beginning plan provisions to code HB 120	0.90	405.00	364.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	2/5/2021	T3 - Long Term Projections	Participate in a call with G. Ojeda (FOMB), N. Dalmau (FOMB), R. Tague (EY), J. Moran-Eserski (EY) to discuss the potential impact that Law 169-2020 would have on municipalities	0.60	810.00	486.00
Tague,Robert	Executive Director	2/5/2021	T3 - Long Term Projections	Participate in a working session with G. Ojeda (FOMB), V. Maldonado (FOMB), A. Chepenik (EY), R. Tague (EY), J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), I. Barati (EY), M. Ban (EY), and J. Moran-Eserski (EY) to discuss the impact that the proposed Act 169-2020 would have on the CW and CRIM Fiscal Plans	0.70	810.00	567.00
Tague,Robert	Executive Director	2/5/2021	T3 - Long Term Projections	Participate in a working session with R. Tague (EY) and J. Moran-Eserski (EY) to debrief on the call with FOMB and agree on next steps relating to Law 169-2020	0.20	810.00	162.00
Tague,Robert	Executive Director	2/5/2021	T3 - Long Term Projections	Review ASES related analysis from prior FP period to assess agreed parameters	0.60	810.00	486.00
Tague,Robert	Executive Director	2/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tague,Robert	Executive Director	2/5/2021	T3 - Long Term Projections	Review Law 169 with supporting documents to assess potential impacts to Fiscal Plan	0.90	810.00	729.00
Tague,Robert	Executive Director	2/5/2021	T3 - Long Term Projections	Review prior letter to ASES regarding muni contributions in relation to FMAP for consideration of impact to FY22 budgets.	0.20	810.00	162.00
Tague,Robert	Executive Director	2/5/2021	T3 - Long Term Projections	Review proposed executive order on OCFO	0.70	810.00	567.00
Venkatramanan,Siddhu	Manager	2/5/2021	T3 - Plan of Adjustment	Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream as of 2/05/2021.	2.90	595.00	1,725.50
Yodice,Frank	Senior	2/5/2021	T3 - Long Term Projections	Update COVID allocations from FFIS Weekly Data from the 2/2/2021 FFIS report	2.60	445.00	1,157.00
Zhao,Leqi	Senior	2/5/2021	T3 - Long Term Projections	Prepare data for components of commonwealth sales tax for CVI sales tax forecast	1.20	445.00	534.00
Barati Stec,Izabella	Manager	2/6/2021	T3 - Long Term Projections	Respond to comments and editing 205 letter	2.80	595.00	1,666.00
Canter,Matthew Alan	Manager	2/6/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Chawla,Sonia	Manager	2/6/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Chawla,Sonia	Manager	2/6/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Chawla,Sonia	Manager	2/6/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Malhotra,Gaurav	Partner/Principal	2/6/2021	T3 - Creditor Mediation Support	Redacted	1.20	870.00	1,044.00
Mullins,Daniel R	Executive Director	2/6/2021	T3 - Long Term Projections	Prepare adaptation of state fiscal note fiscal impact analysis for Puerto Rico, compiling state practices	1.60	810.00	1,296.00
Ramirez,Aaron	Senior	2/6/2021	T3 - Long Term Projections	Review Puerto Rico Fiscal Agency and Financial Advisory Authority RFP - Description of the procurement process	0.60	445.00	267.00
Ramirez,Aaron	Senior	2/6/2021	T3 - Long Term Projections	Review Puerto Rico Fiscal Agency and Financial Advisory Authority RFP - financial proposal section & evaluation process and criteria	0.80	445.00	356.00
Ramirez,Aaron	Senior	2/6/2021	T3 - Long Term Projections	Review Puerto Rico Fiscal Agency and Financial Advisory Authority RFP - Introduction section	0.90	445.00	400.50
Ramirez,Aaron	Senior	2/6/2021	T3 - Long Term Projections	Review Puerto Rico Fiscal Agency and Financial Advisory Authority RFP - Introduction section	1.10	445.00	489.50
Ramirez,Aaron	Senior	2/6/2021	T3 - Long Term Projections	Review Puerto Rico Fiscal Agency and Financial Advisory Authority RFP - Proposal submission requirements	1.10	445.00	489.50
Ramirez,Aaron	Senior	2/6/2021	T3 - Long Term Projections	Review Puerto Rico Fiscal Agency and Financial Advisory Authority RFP - technical proposal section	0.70	445.00	311.50
Barati Stec,Izabella	Manager	2/7/2021	T3 - Long Term Projections	Review research on tax credits in US states	0.20	595.00	119.00
Barati Stec,Izabella	Manager	2/7/2021	T3 - Long Term Projections	Review research on tax expenditures in PR	2.90	595.00	1,725.50
Chawla,Sonia	Manager	2/7/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla, Sonia	Manager	2/7/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Chepenik, Adam Brandon	Partner/Principal	2/7/2021	T3 - Creditor Mediation Support	Redacted	1.20	870.00	1,044.00
Good JR, Clark E	Manager	2/7/2021	T3 - Long Term Projections	Review the projection of elements impacting the fiscal plan surplus under HB120	2.20	519.00	1,141.80
Levy, Sheva R	Partner/Principal	2/7/2021	T3 - Long Term Projections	Review inputs to analysis of impact of HB 120 of fiscal plan projected surplus	0.40	721.00	288.40
Levy, Sheva R	Partner/Principal	2/7/2021	T3 - Long Term Projections	Review various funding sources for HB 120 pension trust reflected in graph in HB 120 deck for FOMB	0.60	721.00	432.60
Levy, Sheva R	Partner/Principal	2/7/2021	T3 - Long Term Projections	Review updates to HB 120 deck to assess qualitative impact of bill on projected pension costs	0.80	721.00	576.80
Levy, Sheva R	Partner/Principal	2/7/2021	T3 - Long Term Projections	Review updates to HB 120 deck to outline impact of bill on fiscal plan surplus	0.90	721.00	648.90
Malhotra, Gaurav	Partner/Principal	2/7/2021	T3 - Creditor Mediation Support	Redacted	1.20	870.00	1,044.00
Ramirez, Aaron	Senior	2/7/2021	T3 - Long Term Projections	Review Puerto Rico Fiscal Agency and Financial Advisory Authority RFP response of Puerto Rico Science Trust - Technical Proposal (notes regarding the specificity of Project Narratives - Grant Administration Qualifications Form)	1.60	445.00	712.00
Ramirez, Aaron	Senior	2/7/2021	T3 - Long Term Projections	Review Puerto Rico Fiscal Agency and Financial Advisory Authority RFP response of TILSON TECHNOLOGY MANAGEMENT, INC. - Technical Proposal (notes regarding the specificity of Project Narratives - Grant Administration Qualifications Form)	1.80	445.00	801.00
Ramirez, Aaron	Senior	2/7/2021	T3 - Long Term Projections	Review Puerto Rico Fiscal Agency and Financial Advisory Authority RFP response of TILSON TECHNOLOGY MANAGEMENT, INC. - Technical Proposal (notes regarding the specificity of Project Narratives - Grant Administration Qualifications Form)	1.60	445.00	712.00
Santambrogio, Juan	Executive Director	2/7/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Santambrogio, Juan	Executive Director	2/7/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Ban, Menuka	Manager	2/8/2021	T3 - Long Term Projections	Participate in call with D. Mullins (EY), R. Tague (EY), M. Ban (EY) to discuss S. 132 related to tax credits and approach to scoring of same	0.70	595.00	416.50
Ban, Menuka	Manager	2/8/2021	T3 - Long Term Projections	Prepare a complete package with the macro forecast and employment forecast deliverables to send the update to Ricardo and Mck	1.70	595.00	1,011.50
Ban, Menuka	Manager	2/8/2021	T3 - Long Term Projections	Provide a draft translation of the P. del S. 132 documents to R. Tague (EY) and D. Mullins (EY)	0.30	595.00	178.50
Ban, Menuka	Manager	2/8/2021	T3 - Long Term Projections	Request translation for the P. del S. 132 document	0.20	595.00	119.00
Ban, Menuka	Manager	2/8/2021	T3 - Long Term Projections	Track the emails and related documents related to the TSA Revenue Stream Tracking / Recognition	2.60	595.00	1,547.00
Barati Stec, Izabella	Manager	2/8/2021	T3 - Long Term Projections	Research casinos and VLTs in PR for legislation consideration	2.30	595.00	1,368.50
Barati Stec, Izabella	Manager	2/8/2021	T3 - Long Term Projections	Review data on US states revaluation practices	2.60	595.00	1,547.00
Barati Stec, Izabella	Manager	2/8/2021	T3 - Long Term Projections	Fiscal Note of HB 132: Collecting information for the fiscal analysis of Act 132	2.90	595.00	1,725.50
Barati Stec, Izabella	Manager	2/8/2021	T3 - Long Term Projections	Prepare a section of CRIM 205 letter about property revaluation in US states	1.80	595.00	1,071.00
Barati Stec, Izabella	Manager	2/8/2021	T3 - Long Term Projections	Research on VLT / casinos' regulations in US states	2.80	595.00	1,666.00
Barati Stec, Izabella	Manager	2/8/2021	T3 - Long Term Projections	Work session on the re-evaluation of property taxes in the USA, and PR	0.90	595.00	535.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Berger, Daniel L.	Manager	2/8/2021	T3 - Long Term Projections	Prepare models for 30-year forecasts of component pieces of SUT needed to analyze the SUT impact on the CVI	2.10	595.00	1,249.50
Berger, Daniel L.	Manager	2/8/2021	T3 - Long Term Projections	Review unemployment forecast to be sent to McKinsey and FOMB	0.70	595.00	416.50
Berger, Daniel L.	Manager	2/8/2021	T3 - Long Term Projections	Update the macro models based on Ways and Means updates of Biden bill	1.20	595.00	714.00
Burr, Jeremy	Manager	2/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Burr (EY), E Heath (EY), and J Federer (EY) to discuss methodology for asset scoring matrix	0.60	595.00	357.00
Burr, Jeremy	Manager	2/8/2021	T3 - Long Term Projections	Participate in debrief call with A Chepenik (EY) and J Burr (EY) to discuss the proposed CFO executive order sent to the FOMB for review	0.20	595.00	119.00
Burr, Jeremy	Manager	2/8/2021	T3 - Long Term Projections	Review real estate files from PBA to verify translation understanding to prepare analysis	0.40	595.00	238.00
Campbell, Nnaji-Semayi	Senior	2/8/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) and W. Latham (EY) to discuss structure of evaluation proposal and assignment of sections	1.10	445.00	489.50
Campbell, Nnaji-Semayi	Senior	2/8/2021	T3 - Long Term Projections	Prepare summary of findings shell and draft key components of technical proposal subsections aligned with published evaluation criteria	1.20	445.00	534.00
Campbell, Nnaji-Semayi	Senior	2/8/2021	T3 - Long Term Projections	Revise and update presentation shell expanding technical proposal observations subsections, financial proposal observations section and appendix with key metrics explanations	0.80	445.00	356.00
Canter, Matthew Alan	Manager	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Canter, Matthew Alan	Manager	2/8/2021	T3 - Creditor Mediation Support	Redacted	1.60	595.00	952.00
Canter, Matthew Alan	Manager	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Canter, Matthew Alan	Manager	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Canter, Matthew Alan	Manager	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Canter, Matthew Alan	Manager	2/8/2021	T3 - Creditor Mediation Support	Redacted	1.90	595.00	1,130.50
Canter, Matthew Alan	Manager	2/8/2021	T3 - Creditor Mediation Support	Redacted	1.80	595.00	1,071.00
Chan, Jonathan	Manager	2/8/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and J. Ramirez (EY) to discuss waterfall analysis procedures for upcoming December 31, 2020 rollforward period as of 2/8/2021.	1.90	595.00	1,130.50
Chan, Jonathan	Manager	2/8/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 2/8/2021.	0.90	595.00	535.50
Chan, Jonathan	Manager	2/8/2021	T3 - Plan of Adjustment	Prepare Relativity workspace data export as of 02/08/21 to analyze 12/31/2020 testing period cash balances.	1.80	595.00	1,071.00
Chan, Jonathan	Manager	2/8/2021	T3 - Creditor Mediation Support	Redacted	1.30	595.00	773.50
Chan, Jonathan	Manager	2/8/2021	T3 - Plan of Adjustment	Update the 09/30/20 cash balances reporting workbook analysis for alignment of formatting with creditor mediation materials on 02/08/21.	2.70	595.00	1,606.50
Chan, Jonathan	Manager	2/8/2021	T3 - Plan of Adjustment	Update the 09/30/20 testing period draft presentation for the Board on 02/08/21.	2.70	595.00	1,606.50
Chawla, Sonia	Manager	2/8/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 2/8/2021.	0.90	595.00	535.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	2/8/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss updates to AAFAF reconciliation of accounts and cash balances as of 2/8/2021.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/8/2021	T3 - Plan of Adjustment	Perform an updated quality review of the Relativity workspace data export as of 02/08/2021 to analyze data in preparation for reporting of 12/31/2020 cash balances.	0.80	595.00	476.00
Chawla,Sonia	Manager	2/8/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 5 accounts held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of 12/31/20 testing period.	0.40	595.00	238.00
Chawla,Sonia	Manager	2/8/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Cardiovascular Center of Puerto Rico and the Caribbean Corporation at Banco Popular as of 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/8/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Department of Housing at Banco Popular as of 12/31/20 testing period on 2/8/21.	0.20	595.00	119.00
Chawla,Sonia	Manager	2/8/2021	T3 - Plan of Adjustment	Perform quality review over one selected account held by the Housing Financing Authority at Banco Popular as of 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/8/2021	T3 - Plan of Adjustment	Perform quality review over one selected account held by the Land Authority of Puerto Rico at Banco Popular as of the 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/8/2021	T3 - Plan of Adjustment	Perform quality review of one selected account held by the Statistics Institute of PR at Banco Popular as of the 12/31/20 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/8/2021	T3 - Plan of Adjustment	Review status for items identified during quality review procedures requiring follow up with account holders or financial institutions for the 12/31/2020 testing period as of 02/08/2021.	1.10	595.00	654.50
Chawla,Sonia	Manager	2/8/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 accounts held by the Department of Treasury at Citibank as of 12/31/20 testing period.	0.10	595.00	59.50
Cheema,Mohammad	Manager	2/8/2021	T3 - Long Term Projections	Participate in call with R Tan (EY) and O Cheema (EY) to discuss preliminary FY22 budget from OMB and approach to variances	0.40	595.00	238.00
Chepenik,Adam Brandon	Partner/Principal	2/8/2021	T3 - Long Term Projections	Draft updated analysis on CFO considerations	1.20	870.00	1,044.00
Chepenik,Adam Brandon	Partner/Principal	2/8/2021	T3 - Creditor Mediation Support	Redacted	1.10	870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/8/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Chepenik,Adam Brandon	Partner/Principal	2/8/2021	T3 - Long Term Projections	Participate in call with FOMB and EY regarding Financial function pilot civil service reform project. EY participants include E. Heath (EY), A. Chepenik (EY), J. Santambrogio (EY).	1.30	870.00	1,131.00
Chepenik,Adam Brandon	Partner/Principal	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	2/8/2021	T3 - Long Term Projections	Participate in debrief call with A Chepenik (EY) and J Burr (EY) to discuss the proposed CFO executive order sent to the FOMB for review	0.20	870.00	174.00
Chepenik,Adam Brandon	Partner/Principal	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Culp,Noelle B.	Senior	2/8/2021	T3 - Long Term Projections	Participate in call with S Kite (EY), N Culp (EY), C Kane (EY), and C Good (EY) to discuss coding of ERS benefit provisions to assess updates needed to perform liability projections	0.90	405.00	364.50
Federer,Joshua Lee	Staff	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.60	245.00	147.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer, Joshua Lee	Staff	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Federer, Joshua Lee	Staff	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.70	245.00	171.50
Federer, Joshua Lee	Staff	2/8/2021	T3 - Creditor Mediation Support	Redacted	2.30	245.00	563.50
Federer, Joshua Lee	Staff	2/8/2021	T3 - Creditor Mediation Support	Redacted	2.00	245.00	490.00
Federer, Joshua Lee	Staff	2/8/2021	T3 - Creditor Mediation Support	Redacted	2.10	245.00	514.50
Gelfond, Hilary	Staff	2/8/2021	T3 - Long Term Projections	Begin to write memo on methodology for expanding LIS to PR	1.30	245.00	318.50
Gelfond, Hilary	Staff	2/8/2021	T3 - Long Term Projections	Review progress of opportunity gap correlation matrices	0.60	245.00	147.00
Gelfond, Hilary	Staff	2/8/2021	T3 - Long Term Projections	Review comments on SNAP estimation memo and respond to them	1.60	245.00	392.00
Gelfond, Hilary	Staff	2/8/2021	T3 - Long Term Projections	Review model that expands SNAP to PR to ensure calculation of income is correct	2.90	245.00	710.50
Gelfond, Hilary	Staff	2/8/2021	T3 - Long Term Projections	Strategize how to evaluate the distribution of Act 60 cash grants throughout the Commonwealth	0.40	245.00	98.00
Gelfond, Hilary	Staff	2/8/2021	T3 - Long Term Projections	Summarize stimulus estimates and macro model output to share with the broader PR team	0.80	245.00	196.00
Glavin, Amanda Jane	Senior	2/8/2021	T3 - Long Term Projections	Review material for fiscal note related to disability insurance programs	2.20	445.00	979.00
Glavin, Amanda Jane	Senior	2/8/2021	T3 - Long Term Projections	Review states with legalized VLTs and locations inside or outside of casinos	2.60	445.00	1,157.00
Good JR, Clark E	Manager	2/8/2021	T3 - Long Term Projections	Review questions related to data update treatment of coordinated benefits	0.30	519.00	155.70
Good JR, Clark E	Manager	2/8/2021	T3 - Long Term Projections	Review slides in HB120 explanation deck for consistency with revised projected benefit cash flows	0.40	519.00	207.60
Good JR, Clark E	Manager	2/8/2021	T3 - Long Term Projections	Revise HB120 surplus projections to be consistent with prior measurements of HB120 benefit costs in projection of FACSIR trust	0.40	519.00	207.60
Good JR, Clark E	Manager	2/8/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss updates to HB 120 analysis to assess impact on fiscal plan surplus	0.80	519.00	415.20
Good JR, Clark E	Manager	2/8/2021	T3 - Long Term Projections	Review the funding projections under HB 120 to set ability to reflect different levels of contested bond service recovery	0.80	519.00	415.20
Good JR, Clark E	Manager	2/8/2021	T3 - Long Term Projections	Participate in call with S Kite (EY), N Culp (EY), C Kane (EY), and C Good (EY) to discuss coding of ERS benefit provisions to assess updates needed to perform liability projections	0.90	519.00	467.10
Good JR, Clark E	Manager	2/8/2021	T3 - Long Term Projections	Analyze mismatch in money in / out in HB 120 reconciliation to identify mismatches in benefits paid utilized in trust projection when compared to those in surplus analysis	1.10	519.00	570.90
Good JR, Clark E	Manager	2/8/2021	T3 - Long Term Projections	Prepare reconciliation between HB120 cost of benefits projection compared to the assets available for funding	1.20	519.00	622.80
Good JR, Clark E	Manager	2/8/2021	T3 - Long Term Projections	Reconcile treatment of admin costs in HB 120 reconciliation including differences in treatment in FP vs NFP projections	1.20	519.00	622.80
Good JR, Clark E	Manager	2/8/2021	T3 - Long Term Projections	Review projection of incremental benefit over the fiscal plan under HB120	1.30	519.00	674.70
Good JR, Clark E	Manager	2/8/2021	T3 - Long Term Projections	Analyze impact of HB120 on PRASA	1.40	519.00	726.60
Heath, Emma	Senior Manager	2/8/2021	T3 - Long Term Projections	Correspondence with R Tague (EY) regarding fiscal scoring of bills proposed by Puerto Rico legislature	0.30	720.00	216.00
Heath, Emma	Senior Manager	2/8/2021	T3 - Long Term Projections	Email to F. Hernandez (McKinsey) regarding COVID relief spending data.	0.20	720.00	144.00
Heath, Emma	Senior Manager	2/8/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY) and F. Yodice (EY), regarding COVID relief updates and HB 120 work streams.	0.90	720.00	648.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	2/8/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) regarding FFIS updates for Medicaid/FMAP, Public Assistance Grants, and Unemployment Assistance	0.80	720.00	576.00
Heath,Emma	Senior Manager	2/8/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) regarding updates to the Disclosure Statement in relation to the Plan of Adjustment	0.60	720.00	432.00
Heath,Emma	Senior Manager	2/8/2021	T3 - Long Term Projections	Participate in call with FOMB and EY regarding Financial function pilot civil service reform project. EY participants include E. Heath (EY), A. Chepenik (EY), J. Santambrogio (EY).	1.30	720.00	936.00
Heath,Emma	Senior Manager	2/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Burr (EY), E Heath (EY), and J Federer (EY) to discuss methodology for asset scoring matrix	0.60	720.00	432.00
Heath,Emma	Senior Manager	2/8/2021	T3 - Long Term Projections	Prepare key concerns slide for HB120 impact assessment presentation	1.60	720.00	1,152.00
Heath,Emma	Senior Manager	2/8/2021	T3 - Long Term Projections	Review and update HB120 impact assessment presentation	1.40	720.00	1,008.00
Heath,Emma	Senior Manager	2/8/2021	T3 - Long Term Projections	Review and update letter to AAFAF regarding real estate project.	0.40	720.00	288.00
Jacobsen,Katherine Anne	Senior	2/8/2021	T3 - Long Term Projections	Draft email to M. Ban (EY) and H. Gelfond (EY) with questions on the preliminary allocation estimates to Puerto Rico from the Biden stimulus plan	0.10	445.00	44.50
Jacobsen,Katherine Anne	Senior	2/8/2021	T3 - Long Term Projections	Draft email to McKinsey detailing the stimulus payment and unemployment benefits associated with the Coronavirus Response and Relief Supplemental Appropriations Act	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	2/8/2021	T3 - Long Term Projections	Draft table for slides with overview of impact of HB120 on the fiscal plan surplus	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	2/8/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY) and F. Yodice (EY), regarding COVID relief updates and HB 120 work streams.	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	2/8/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) regarding FFIS updates for Medicaid/FMAP, Public Assistance Grants, and Unemployment Assistance	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	2/8/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) regarding updates to the Disclosure Statement in relation to the Plan of Adjustment	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	2/8/2021	T3 - Long Term Projections	Prepare analysis of the impact of HB120 on the fiscal plan surplus	1.80	445.00	801.00
Jacobsen,Katherine Anne	Senior	2/8/2021	T3 - Long Term Projections	Review COR3's website for updated disbursement information for the Disaster Relief Fund as part of CARES Act funding Puerto Rico was allocated	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	2/8/2021	T3 - Long Term Projections	Review Department of Housing's (HUD) website for updated disbursement information for the Community Development Block Grants as part of CARES Act funding Puerto Rico was allocated	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	2/8/2021	T3 - Long Term Projections	Review Hacienda's website for updated disbursement information for the individual stimulus payments as part of Coronavirus Response and Relief Supplemental Appropriations Act funding Puerto Rico was allocated	0.10	445.00	44.50
Kane,Collin	Senior	2/8/2021	T3 - Long Term Projections	Participate in call with S Kite (EY), N Culp (EY), C Kane (EY), and C Good (EY) to discuss coding of ERS benefit provisions to assess updates needed to perform liability projections	0.90	405.00	364.50
Kite,Samuel	Manager	2/8/2021	T3 - Long Term Projections	Participate in call with S Kite (EY), N Culp (EY), C Kane (EY), and C Good (EY) to discuss coding of ERS benefit provisions to assess updates needed to perform liability projections	0.90	519.00	467.10
Kite,Samuel	Manager	2/8/2021	T3 - Long Term Projections	Review calculations for high level projections reflecting impact of HB 120	2.10	519.00	1,089.90
Knapp,Nicole Penelope	Senior	2/8/2021	T3 - Long Term Projections	Analyze changes made to unemployment forecast and ensure all models that depend on this update are still linked to the old forecast. We will not want to link to this forecast until the Biden stimulus plan is passed.	1.80	445.00	801.00
Knapp,Nicole Penelope	Senior	2/8/2021	T3 - Long Term Projections	Update master file that has all components of the fiscal plan to report the latest UI claims data and trust fund balance	1.10	445.00	489.50
Latham,Willow Genevieve	Senior	2/8/2021	T3 - Long Term Projections	Draft email to A. Cruz (FOMB) sharing finalized draft table of contents and agenda for 2/9/21 call	0.40	445.00	178.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Latham, Willow Genevieve	Senior	2/8/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) and W. Latham (EY) to discuss structure of evaluation proposal and assignment of sections	1.10	445.00	489.50
Latham, Willow Genevieve	Senior	2/8/2021	T3 - Long Term Projections	Review and annotate Connected Nation proposal - Technical section	2.60	445.00	1,157.00
Levy, Sheva R	Partner/Principal	2/8/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss updates to HB 120 analysis to assess impact on fiscal plan surplus	0.80	721.00	576.80
Levy, Sheva R	Partner/Principal	2/8/2021	T3 - Long Term Projections	Review surplus projections under HB 120 for non-fiscal plan entities	0.80	721.00	576.80
Mackie, James	Executive Director	2/8/2021	T3 - Long Term Projections	Prepare 204 letter on housing subsidies	1.10	810.00	891.00
Mackie, James	Executive Director	2/8/2021	T3 - Long Term Projections	Review QUEST estimates for Biden's stimulus payment and unemployment benefits	0.60	810.00	486.00
Mackie, James	Executive Director	2/8/2021	T3 - Long Term Projections	Review rifle shot bill to give tax break to doctor	0.30	810.00	243.00
Mairena, Daisy	Staff	2/8/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 2/8/2021.	0.90	245.00	220.50
Mairena, Daisy	Staff	2/8/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 20 to 23 of 23 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of the 12/31/2020 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/8/2021	T3 - Plan of Adjustment	Analyze outstanding information required from Department of Housing as of 2/8/2021 to follow up on outstanding bank statements for the 12/31/2020 testing period.	0.60	245.00	147.00
Mairena, Daisy	Staff	2/8/2021	T3 - Plan of Adjustment	Review comments in Relativity testing platform for five Authority for the Financing of Infrastructure of Puerto Rico accounts to ensure account information is accurate for the December 31, 2020 reporting period.	0.60	245.00	147.00
Mairena, Daisy	Staff	2/8/2021	T3 - Plan of Adjustment	Review Banco Popular bank statements received for six Housing Financing Authority accounts for the 12/31/2020 testing period to assess responsiveness to requests.	0.80	245.00	196.00
Mairena, Daisy	Staff	2/8/2021	T3 - Plan of Adjustment	Review bank account information related to cash balances received on 02/08/2021 for Housing Financing Authority for the December 31, 2020 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	2/8/2021	T3 - Plan of Adjustment	Review data for accounts with funds that have transferred for the 12/31/2020 rollforward period to check that information is up to date for reporting.	2.90	245.00	710.50
Mairena, Daisy	Staff	2/8/2021	T3 - Plan of Adjustment	Review Office of Court Administration account ending in X259 Relativity testing platform review comment to ensure account information is accurate for the December 31, 2020 reporting period.	0.20	245.00	49.00
Mairena, Daisy	Staff	2/8/2021	T3 - Plan of Adjustment	Review Relativity workspace data export analysis as of 02/08/2021 for accurate reporting of December 31, 2020 testing period cash balances.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/8/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions sent from Office of Court Administration for account ending in X259 as of 02/08/2021.	0.30	245.00	73.50
Mairena, Daisy	Staff	2/8/2021	T3 - Plan of Adjustment	Update rolling analysis of outstanding requests to Commonwealth instrumentalities to incorporate new responses received from accountholders as of 2/6/2021 for the December 31, 2020 testing period.	0.60	245.00	147.00
Malhotra, Gaurav	Partner/Principal	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Malhotra, Gaurav	Partner/Principal	2/8/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Malhotra, Gaurav	Partner/Principal	2/8/2021	T3 - Long Term Projections	Review of updated process for fiscal plan update	0.30	870.00	261.00
Malhotra, Gaurav	Partner/Principal	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Malhotra, Gaurav	Partner/Principal	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.60	870.00	522.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mira,Francisco Jose	Senior Manager	2/8/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) and W. Latham (EY) to discuss structure of evaluation proposal and assignment of sections	1.10	720.00	792.00
Moran-Eserski,Javier	Senior	2/8/2021	T3 - Long Term Projections	Participate in a working session with R. Tague (EY) and J. Moran-Eserski (EY) to discuss the FY21 municipal PayGo debt and the potential remediating actions	0.40	445.00	178.00
Moran-Eserski,Javier	Senior	2/8/2021	T3 - Long Term Projections	Update the latest section 205 recommendation response letter re: property tax system to incorporate comments provided by the client	1.10	445.00	489.50
Moran-Eserski,Javier	Senior	2/8/2021	T3 - Long Term Projections	Update the response letter to the Section 204 submission for Act 169 to incorporate additional information on the impact that this law would have on municipal finances	0.80	445.00	356.00
Moran-Eserski,Javier	Senior	2/8/2021	T3 - Long Term Projections	Update the response letter to the Section 204 submission for Act 169 to incorporate comments provided by the team prior to circulating with the client	0.30	445.00	133.50
Mullins,Daniel R	Executive Director	2/8/2021	T3 - Long Term Projections	Participate in call with D. Mullins (EY), R. Tague (EY), M. Ban (EY) to discuss S. 132 related to tax credits and approach to scoring of same	0.70	810.00	567.00
Mullins,Daniel R	Executive Director	2/8/2021	T3 - Long Term Projections	Review Act 169 (housing incentive) 205 letter content on the problematic implications of the tax exemptions extensions for municipalities	1.80	810.00	1,458.00
Mullins,Daniel R	Executive Director	2/8/2021	T3 - Long Term Projections	Review Housing stimulus 205 letter draft of issues for incorporation	0.90	810.00	729.00
Mullins,Daniel R	Executive Director	2/8/2021	T3 - Long Term Projections	Review methodology for development of fiscal impact notes for Puerto Rico, step one selecting state examples for compilation	1.20	810.00	972.00
Mullins,Daniel R	Executive Director	2/8/2021	T3 - Long Term Projections	Review VLT designing method to evaluate reasonableness of revenue projections based on analysis and experiences of the States with similar extensions of gaming	1.40	810.00	1,134.00
Neziroski,David	Staff	2/8/2021	T3 - Fee Applications / Retention	Continue to prepare the December application	3.20	245.00	784.00
Nguyen,Jimmy Hoang Huy	Staff	2/8/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss initial steps for the analysis of liabilities arising from HB 120	0.20	271.00	54.20
Nguyen,Jimmy Hoang Huy	Staff	2/8/2021	T3 - Long Term Projections	Analyze the initial valuation system coding to assess appropriateness to estimate the impact of HB 120 on the TRS liability	1.80	271.00	487.80
Nichols,Carly	Senior Manager	2/8/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss initial steps for the analysis of liabilities arising from HB 120	0.20	655.00	131.00
Panagiotakis,Sofia	Senior Manager	2/8/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez (McKinsey), D. Udom (McKinsey), S. Panagiotakis (EY), S. Sarna (EY), J. Santambrogio (EY) and R. Tan (EY) to discuss post fiscal plan lock decisions made in FY21 budget that impacts fiscal plan and long term projections.	0.80	720.00	576.00
Panagiotakis,Sofia	Senior Manager	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Poncon,Theodore	Staff	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Poncon,Theodore	Staff	2/8/2021	T3 - Creditor Mediation Support	Redacted	2.40	245.00	588.00
Poncon,Theodore	Staff	2/8/2021	T3 - Creditor Mediation Support	Redacted	2.40	245.00	588.00
Poncon,Theodore	Staff	2/8/2021	T3 - Creditor Mediation Support	Redacted	2.40	245.00	588.00
Poncon,Theodore	Staff	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.90	245.00	220.50
Powell,Marc	Executive Director	2/8/2021	T3 - Long Term Projections	Review and annotate Connected nation proposal - Financial section	0.80	810.00	648.00
Powell,Marc	Executive Director	2/8/2021	T3 - Long Term Projections	Review and annotate technical section draft of Connected nation proposal	0.90	810.00	729.00
Powell,Marc	Executive Director	2/8/2021	T3 - Long Term Projections	Review and annotate Tilson proposal - Financial section	0.80	810.00	648.00
Powell,Marc	Executive Director	2/8/2021	T3 - Long Term Projections	Review and annotate Tilson proposal draft - Technical section	0.90	810.00	729.00
Ramirez,Aaron	Senior	2/8/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) and W. Latham (EY) to discuss structure of evaluation proposal and assignment of sections	1.10	445.00	489.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	2/8/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and J. Ramirez (EY) to discuss waterfall analysis procedures for upcoming December 31, 2020 rollforward period as of 2/8/2021.	1.90	445.00	845.50
Ramirez, Jessica I.	Senior	2/8/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 2/8/2021.	0.90	445.00	400.50
Ramirez, Jessica I.	Senior	2/8/2021	T3 - Plan of Adjustment	Prepare the 12/31/2020 reporting period waterfall analysis of unrestricted cash balances.	2.90	445.00	1,290.50
Ramirez, Jessica I.	Senior	2/8/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis to incorporate latest Relativity workspace data as of 02/08/2021.	2.90	445.00	1,290.50
Ramirez, Jessica I.	Senior	2/8/2021	T3 - Plan of Adjustment	Update the Debtor's Cash Section of the POA DS on 02/08/2021 for the 12/31/2020 reporting period.	1.80	445.00	801.00
Robles, Daniel Alexander	Manager	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Robles, Daniel Alexander	Manager	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Robles, Daniel Alexander	Manager	2/8/2021	T3 - Creditor Mediation Support	Redacted	2.40	595.00	1,428.00
Rubin, Joshua A.	Staff	2/8/2021	T3 - Long Term Projections	Amend GPR revenue source mapping	0.90	245.00	220.50
Rubin, Joshua A.	Staff	2/8/2021	T3 - Long Term Projections	Draft section on variables used in model for SNAP determination model write-up	1.30	245.00	318.50
Rubin, Joshua A.	Staff	2/8/2021	T3 - Long Term Projections	Research impact of legislating various types of gaming in West Virginia on tax revenues	0.90	245.00	220.50
Sanchez-Riveron, Déborah	Staff	2/8/2021	T3 - Plan of Adjustment	Analyze account information for Highway Transportation Authority accounts to confirm account status on the cash balances reporting workbook analysis for accurate reporting of 12/31/2020 balances	1.20	245.00	294.00
Sanchez-Riveron, Déborah	Staff	2/8/2021	T3 - Plan of Adjustment	Analyze account information for Office of Legislative Services account ending in X786 at First Bank to confirm account status on the cash balances reporting workbook analysis for accurate reporting of 12/31/2020 balances	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	2/8/2021	T3 - Plan of Adjustment	Analyze restriction categorizations for Public Housing Administration accounts to resolve review comments on the cash balances reporting workbook analysis for accurate reporting of 12/31/2020 balances	0.80	245.00	196.00
Sanchez-Riveron, Déborah	Staff	2/8/2021	T3 - Plan of Adjustment	Analyze review status for various accounts to resolve review comments on the from the analysis of Relativity platform data for accurate reporting of 12/31/2020 balances	1.40	245.00	343.00
Sanchez-Riveron, Déborah	Staff	2/8/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 2/8/2021.	0.90	245.00	220.50
Sanchez-Riveron, Déborah	Staff	2/8/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss updates to AAFAF reconciliation of accounts and cash balances as of 2/8/2021.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	2/8/2021	T3 - Plan of Adjustment	Perform analysis of outstanding items from Banco Popular as of 2/8/2021 for 12/31/2020 testing period cash balances requests.	0.70	245.00	171.50
Sanchez-Riveron, Déborah	Staff	2/8/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 19 to 23 of 23 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of the 12/31/2020 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	2/8/2021	T3 - Plan of Adjustment	Review information provided via email from Banco Popular regarding outstanding items as of 2/8/2021 for 12/31/2020 testing period cash balances requests.	2.30	245.00	563.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	2/8/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez (McKinsey), D. Udom (McKinsey), S. Panagiotakis (EY), S. Sarna (EY), J. Santambrogio (EY) and R. Tan (EY) to discuss post fiscal plan lock decisions made in FY21 budget that impacts fiscal plan and long term projections.	0.80	810.00	648.00
Santambrogio, Juan	Executive Director	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	2/8/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Santambrogio, Juan	Executive Director	2/8/2021	T3 - Long Term Projections	Participate in call with FOMB and EY regarding Financial function pilot civil service reform project. EY participants include E. Heath (EY), A. Chepenik (EY), J. Santambrogio (EY).	1.30	810.00	1,053.00
Santambrogio, Juan	Executive Director	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Santambrogio, Juan	Executive Director	2/8/2021	T3 - Plan of Adjustment	Review draft letter to the Government regarding real estate analysis performed by the Board	0.30	810.00	243.00
Santambrogio, Juan	Executive Director	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Santambrogio, Juan	Executive Director	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Sarna, Shavi	Senior Manager	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Sarna, Shavi	Senior Manager	2/8/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez (McKinsey), D. Udom (McKinsey), S. Panagiotakis (EY), S. Sarna (EY), J. Santambrogio (EY) and R. Tan (EY) to discuss post fiscal plan lock decisions made in FY21 budget that impacts fiscal plan and long term projections.	0.80	720.00	576.00
Sarna, Shavi	Senior Manager	2/8/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Soutendijk, Tyler	Staff	2/8/2021	T3 - Long Term Projections	Research COVID vaccination data for the United States and Puerto Rico	0.60	245.00	147.00
Soutendijk, Tyler	Staff	2/8/2021	T3 - Long Term Projections	Validate results from sector employment correlation matrices in the Opportunity Gap Analysis	2.60	245.00	637.00
Stuber, Emily Grace	Senior	2/8/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss initial steps for the analysis of liabilities arising from HB 120	0.20	405.00	81.00
Stuber, Emily Grace	Senior	2/8/2021	T3 - Long Term Projections	Prepare summary of necessary updates to TRS hybrid plan coding for appropriateness for HB 120 costing	0.90	405.00	364.50
Stuber, Emily Grace	Senior	2/8/2021	T3 - Long Term Projections	Review TRS hybrid plan provision coding inherited from prior actuary to ensure consistency with Milliman valuation report / HB 120 provisions	1.30	405.00	526.50
Tague, Robert	Executive Director	2/8/2021	T3 - Long Term Projections	Participate in a working session with R. Tague (EY) and J. Moran-Eserski (EY) to discuss the FY21 municipal PayGo debt and the potential remediating actions	0.40	810.00	324.00
Tague, Robert	Executive Director	2/8/2021	T3 - Long Term Projections	Participate in call with D. Mullins (EY), R. Tague (EY), M. Ban (EY) to discuss S. 132 related to tax credits and approach to scoring of same	0.70	810.00	567.00
Tague, Robert	Executive Director	2/8/2021	T3 - Long Term Projections	Review initial draft of Law 169 letter to edit content prior to sharing with broader team	0.30	810.00	243.00
Tan, Riyandi	Manager	2/8/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez (McKinsey), D. Udom (McKinsey), S. Panagiotakis (EY), S. Sarna (EY), J. Santambrogio (EY) and R. Tan (EY) to discuss post fiscal plan lock decisions made in FY21 budget that impacts fiscal plan and long term projections.	0.80	595.00	476.00
Venkatramanan, Siddhu	Manager	2/8/2021	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly as of 2/08/2021.	2.70	595.00	1,606.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Yang,Tianyi	Manager	2/8/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) and W. Latham (EY) to discuss structure of evaluation proposal and assignment of sections	1.10	595.00	654.50
Yodice, Frank	Senior	2/8/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY) and F. Yodice (EY), regarding COVID relief updates and HB 120 work streams.	0.90	445.00	400.50
Yodice, Frank	Senior	2/8/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) regarding FFIS updates for Medicaid/FMAP, Public Assistance Grants, and Unemployment Assistance	0.80	445.00	356.00
Yodice, Frank	Senior	2/8/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) regarding updates to the Disclosure Statement in relation to the Plan of Adjustment	0.60	445.00	267.00
Yodice, Frank	Senior	2/8/2021	T3 - Plan of Adjustment	Review and identify relevant sections of the disclosure statement (Section III and V. B) to develop an understanding of areas that will need to be updated in accordance with the Plan of Adjustment	2.90	445.00	1,290.50
Zhao, Leqi	Senior	2/8/2021	T3 - Long Term Projections	Prepare aggregate of individual components to the general fund portion of commonwealth for CVI SUT forecast	0.80	445.00	356.00
Zhao, Leqi	Senior	2/8/2021	T3 - Long Term Projections	Prepare forecast of individual components of commonwealth for CVI SUT forecast	2.40	445.00	1,068.00
Zhao, Leqi	Senior	2/8/2021	T3 - Long Term Projections	Prepare methodology to forecast individual components of commonwealth for CVI SUT forecast	2.40	445.00	1,068.00
Zhao, Leqi	Senior	2/8/2021	T3 - Long Term Projections	Refine forecast of individual components of commonwealth for CVI SUT forecast	2.40	445.00	1,068.00
Almbaid, Nahla	Staff	2/9/2021	T3 - Long Term Projections	LWA disbursement response and checking data sums	0.80	245.00	196.00
Ban, Menuka	Manager	2/9/2021	T3 - Long Term Projections	Participate in a working session with D. Mullins (EY), R. Tague (EY), M. Ban (EY), and J. Moran-Eserski (EY) to discuss the potential financial impact of proposed senate bill 132-2021 and agree on next steps	0.80	595.00	476.00
Ban, Menuka	Manager	2/9/2021	T3 - Long Term Projections	Participate in call with F. Yodice (EY), K. Jacobsen (EY), M. Ban (EY), J. Mackie (EY), H. Gelfond (EY), D. Berger (EY), regarding the impact of the proposed Biden Stimulus plan allocations and responsibilities within EY teams	0.30	595.00	178.50
Ban, Menuka	Manager	2/9/2021	T3 - Long Term Projections	Prepare framework for the proposed bills and law review tracker to coordinate the timeline and staffing with respect to the fiscal notes delivery	1.60	595.00	952.00
Ban, Menuka	Manager	2/9/2021	T3 - Long Term Projections	Request Legislative Requests Sec. 204(a)(6) - SB-40-101-113 translation and provide the documents to D. Mullins (EY), R. Tague (EY) and J. Eserski (EY)	0.40	595.00	238.00
Ban, Menuka	Manager	2/9/2021	T3 - Long Term Projections	Review and provide comments on the fiscal note analysis framework template and methodology	1.30	595.00	773.50
Ban, Menuka	Manager	2/9/2021	T3 - Long Term Projections	Review FFIS Allocations - Presidential Directive request from F. Yodice (EY) to provide update on the federal stimulus estimates	0.30	595.00	178.50
Ban, Menuka	Manager	2/9/2021	T3 - Long Term Projections	Review FOMB - Letter - Governor - Section 204 Act 169-2020 and inventory in Teams for the reference	0.30	595.00	178.50
Ban, Menuka	Manager	2/9/2021	T3 - Long Term Projections	Review request related to the Expressions autorizadas del gobernador Pedro Pierluisi-Aprobación en la Cámara de Representantes federal incluir a Puerto Rico en proyecto de Child Tax Credit	0.40	595.00	238.00
Barati Stec, Izabella	Manager	2/9/2021	T3 - Long Term Projections	Prepare data on US and PR beechfront properties for 205 letter	1.80	595.00	1,071.00
Barati Stec, Izabella	Manager	2/9/2021	T3 - Long Term Projections	Draft section on beechfront properties of 205 letter	0.90	595.00	535.50
Barati Stec, Izabella	Manager	2/9/2021	T3 - Long Term Projections	Prepare and reorganize structure of 205 letter	1.10	595.00	654.50
Barati Stec, Izabella	Manager	2/9/2021	T3 - Long Term Projections	Review data of social aid programs in US states (Act 132 analysis)	2.70	595.00	1,606.50
Barati Stec, Izabella	Manager	2/9/2021	T3 - Long Term Projections	Update 205 letter based on comments received	2.90	595.00	1,725.50
Berger, Daniel L.	Manager	2/9/2021	T3 - Long Term Projections	Additional work on CVI 30-year SUT model	0.40	595.00	238.00
Berger, Daniel L.	Manager	2/9/2021	T3 - Long Term Projections	Draft the EITC methodology for Adam Chepenik to send to FOMB	0.80	595.00	476.00
Berger, Daniel L.	Manager	2/9/2021	T3 - Long Term Projections	Initial estimates of the BIDEN EITC (used the Heroes model, the language is relatively similar between the two bills)	0.90	595.00	535.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Berger, Daniel L.	Manager	2/9/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), E. Heath (EY), D. Mullins (EY), D. Berger (EY) and H. Gelfond (EY) regarding implications for Puerto Rico from proposed changes to child tax credit and earned income tax credit.	1.20	595.00	714.00
Berger, Daniel L.	Manager	2/9/2021	T3 - Long Term Projections	Participate in call with F. Yodice (EY), K. Jacobsen (EY), M. Ban (EY), J. Mackie (EY), H. Gelfond (EY), D. Berger (EY), regarding the impact of the proposed Biden Stimulus plan allocations and responsibilities within EY teams	0.30	595.00	178.50
Berger, Daniel L.	Manager	2/9/2021	T3 - Long Term Projections	Participate in call with F. Yodice (EY), K. Jacobsen (EY), N. Knapp (EY), D. Berger (EY) to discuss the monitoring of the Presidential Directive regarding the Lost Wage Assistance grants	0.10	595.00	59.50
Berger, Daniel L.	Manager	2/9/2021	T3 - Long Term Projections	Compile data on LWA and other unemployment sources for RAS team estimates	0.30	595.00	178.50
Burr, Jeremy	Manager	2/9/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), J Burr (EY), C Ortiz (FOMB), and M Lopez (FOMB) PayGo budget allocations and early retirement allocations in FY22	0.50	595.00	297.50
Burr, Jeremy	Manager	2/9/2021	T3 - Long Term Projections	Prepare feedback on the ERP 205 letter to be sent to the Government	1.40	595.00	833.00
Campbell, Nnaji-Semayi	Senior	2/9/2021	T3 - Long Term Projections	Build out subsections for key personnel	1.10	445.00	489.50
Campbell, Nnaji-Semayi	Senior	2/9/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) and M. Powell (EY) to discuss framework for the Proposal Analysis	0.90	445.00	400.50
Campbell, Nnaji-Semayi	Senior	2/9/2021	T3 - Long Term Projections	Participated in call with M. Powell (EY), T. Yang (EY), N. Campbell (EY), A. Ramirez (EY) and W. Latham (EY) to discuss latest update and prepare for call with A. Cruz (FOMB)	0.30	445.00	133.50
Campbell, Nnaji-Semayi	Senior	2/9/2021	T3 - Long Term Projections	Review and annotate Tilson proposal - Technical section	0.90	445.00	400.50
Campbell, Nnaji-Semayi	Senior	2/9/2021	T3 - Long Term Projections	Review format and expand summary of technical approach subsection to include standardized observations for comparison	0.80	445.00	356.00
Canter, Matthew Alan	Manager	2/9/2021	T3 - Creditor Mediation Support	Redacted	2.30	595.00	1,368.50
Canter, Matthew Alan	Manager	2/9/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Canter, Matthew Alan	Manager	2/9/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Canter, Matthew Alan	Manager	2/9/2021	T3 - Creditor Mediation Support	Redacted	1.00	595.00	595.00
Canter, Matthew Alan	Manager	2/9/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Chan, Jonathan	Manager	2/9/2021	T3 - Plan of Adjustment	Draft action items for list of documents in population supporting the 12/31/2020 cash balance update as of 02/09/21	1.90	595.00	1,130.50
Chan, Jonathan	Manager	2/9/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and D. Sanchez-Riveron (EY) to discuss review of document population supporting the 12/31/2020 cash balance update as of 2/9/2020.	0.10	595.00	59.50
Chan, Jonathan	Manager	2/9/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), J. Chan (EY - Partial Attendance), J. Ramirez (EY), and D. Sanchez-Riveron (EY) to discuss items identified per review of Relativity workspace data as of 2/9/2021.	0.20	595.00	119.00
Chan, Jonathan	Manager	2/9/2021	T3 - Plan of Adjustment	Prepare stakeholder outreach action items based on reconciliation of FOMB population of Puerto Rico balances for the 12/31/2020 testing period and the 12/31/2020 AAFAF Cash report.	2.30	595.00	1,368.50
Chan, Jonathan	Manager	2/9/2021	T3 - Plan of Adjustment	Review Relativity workspace data export analysis as of 02/09/21 for accurate reporting of 12/31/20 testing period cash balances.	2.20	595.00	1,309.00
Chan, Jonathan	Manager	2/9/2021	T3 - Plan of Adjustment	Review updates to the 09/30/20 cash balances reporting workbook analysis after incorporating changes made to account fields within the Relativity platform as of 02/09/21.	2.90	595.00	1,725.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	2/9/2021	T3 - Plan of Adjustment	Send email to Proskauer and O&B with additional restrictions documentation for accounts above the restriction threshold of \$6.9 million for the 12/31/20 testing period that were previously communicated.	0.30	595.00	178.50
Chawla,Sonia	Manager	2/9/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), J. Chan (EY – Partial Attendance), J. Ramirez (EY), and D. Sanchez-Riveron (EY) to discuss items identified per review of Relativity workspace data as of 2/9/2021.	0.30	595.00	178.50
Chawla,Sonia	Manager	2/9/2021	T3 - Plan of Adjustment	Perform a second level review of updated email to Proskauer with additional restrictions documentation for accounts above the restriction threshold of \$6.9 million for the 12/31/2020 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/9/2021	T3 - Plan of Adjustment	Perform second level review of the updated restriction threshold analysis to identify accounts in scope for restriction review for the 12/31/2020 testing period.	1.70	595.00	1,011.50
Chawla,Sonia	Manager	2/9/2021	T3 - Plan of Adjustment	Review outstanding AAFAF reconciliation items to prepare request for information related to cash balances for the 12/31/2020 testing period.	2.40	595.00	1,428.00
Chawla,Sonia	Manager	2/9/2021	T3 - Plan of Adjustment	Prepare requests to facilitate update of cash balance information for the 12/31/2020 reporting period.	0.20	595.00	119.00
Chawla,Sonia	Manager	2/9/2021	T3 - Plan of Adjustment	Review the AAFAF December 31, 2020 Summary of Cash Balances Report to determine potential areas for clarification for accurate reporting for the 12/31/20 cash balance rollforward.	0.30	595.00	178.50
Cheema,Mohammad	Manager	2/9/2021	T3 - Long Term Projections	Analyze and implement changes on macroeconomic assumptions required to enhance 30 year cash projections toggle model.	2.20	595.00	1,309.00
Cheema,Mohammad	Manager	2/9/2021	T3 - Long Term Projections	Analyze and implement changes on SUT required to enhance 30 year cash projections toggle model.	1.90	595.00	1,130.50
Cheema,Mohammad	Manager	2/9/2021	T3 - Long Term Projections	Analyze and implement changes to key features of the 30 year cash projections toggle model.	3.10	595.00	1,844.50
Cheema,Mohammad	Manager	2/9/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY), and O Cheema (EY) to discuss enhancements to 30-year cash-flow model.	0.50	595.00	297.50
Chepenik,Adam Brandon	Partner/Principal	2/9/2021	T3 - Long Term Projections	Evaluate fixed GDP estimate for long-term forecast	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	2/9/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), E. Heath (EY), D. Mullins (EY), D. Berger (EY) and H. Gelfond (EY) regarding implications for Puerto Rico from proposed changes to child tax credit and earned income tax credit.	1.20	870.00	1,044.00
Chepenik,Adam Brandon	Partner/Principal	2/9/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), M Lopez (FOMB), P Possinger (Proskauer), AFSCME, and EY on Act 120 implications. EY participants: A Chepenik (EY), J Santambrogio (EY), R Tague (EY), E Heath (EY), S Levy (EY), and C Good (EY)	0.70	870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	2/9/2021	T3 - Long Term Projections	Participate on call with J Santambrogio (EY), A Chepenik (EY), S Panagiotakis (EY) and S Sarna (EY) to review 2021 fiscal plan update process and timeline	0.70	870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	2/9/2021	T3 - Long Term Projections	Prepare analysis on S 132 for V Maldonado (FOMB) review	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	2/9/2021	T3 - Long Term Projections	Review first draft of FY22 revenue forecast estimate	0.20	870.00	174.00
Eaton,Gregory William	Senior Manager	2/9/2021	T3 - Long Term Projections	Draft of Presentation for Insurance Commissioner	0.60	720.00	432.00
Federer,Joshua Lee	Staff	2/9/2021	T3 - Creditor Mediation Support	Redacted	1.40	245.00	343.00
Federer,Joshua Lee	Staff	2/9/2021	T3 - Creditor Mediation Support	Redacted	0.90	245.00	220.50
Federer,Joshua Lee	Staff	2/9/2021	T3 - Creditor Mediation Support	Redacted	1.00	245.00	245.00
Federer,Joshua Lee	Staff	2/9/2021	T3 - Creditor Mediation Support	Redacted	2.20	245.00	539.00
Federer,Joshua Lee	Staff	2/9/2021	T3 - Creditor Mediation Support	Redacted	2.00	245.00	490.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Gelfond,Hilary	Staff	2/9/2021	T3 - Long Term Projections	Compose a memo on the methodology for LIS estimation for expansion to PR	1.30	245.00	318.50
Gelfond,Hilary	Staff	2/9/2021	T3 - Long Term Projections	Disaggregate the effects of the CTC reforms for different income levels and household types in PR	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/9/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), E. Heath (EY), D. Mullins (EY), D. Berger (EY) and H. Gelfond (EY) regarding implications for Puerto Rico from proposed changes to child tax credit and earned income tax credit.	1.20	245.00	294.00
Gelfond,Hilary	Staff	2/9/2021	T3 - Long Term Projections	Participate in call with F. Yodice (EY), K. Jacobsen (EY), M. Ban (EY), J. Mackie (EY), H. Gelfond (EY), D. Berger (EY), regarding the impact of the proposed Biden Stimulus plan allocations and responsibilities within EY teams	0.30	245.00	73.50
Gelfond,Hilary	Staff	2/9/2021	T3 - Long Term Projections	Summarize the structure of the proposed reforms to the Child Tax Credit for PR and incorporate into model for Biden stimulus	2.90	245.00	710.50
Glavin,Amanda Jane	Senior	2/9/2021	T3 - Long Term Projections	Review literature on VLT substitution effect with casinos	1.60	445.00	712.00
Glavin,Amanda Jane	Senior	2/9/2021	T3 - Long Term Projections	Review Market Cannibalization Within and Between Gambling Industries to determine cannibalization figures	1.90	445.00	845.50
Glavin,Amanda Jane	Senior	2/9/2021	T3 - Long Term Projections	Review of VLT research related to race track revenues	1.80	445.00	801.00
Glavin,Amanda Jane	Senior	2/9/2021	T3 - Long Term Projections	Review VLT impact on SUT revenues	1.40	445.00	623.00
Good JR,Clark E	Manager	2/9/2021	T3 - Long Term Projections	Participate in a call with EY, FOMB, O&B, and Proskauer to discuss current status of HB 120 legislation and potential response strategy. EY participants include: S Levy (EY), R Tague (EY), J Santambrogio (EY), E Heath (EY), K Jacobsen (EY) and C Good (EY)	0.90	519.00	467.10
Good JR,Clark E	Manager	2/9/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) to discuss the fiscal plan surplus analysis for the HB 120 impact slide deck	1.40	519.00	726.60
Good JR,Clark E	Manager	2/9/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), M Lopez (FOMB), P Possinger (Proskauer), AFSCME, and EY on Act 120 implications. EY participants: A Chepenik (EY), J Santambrogio (EY), R Tague (EY), E Heath (EY), S Levy (EY), and C Good (EY)	0.70	519.00	363.30
Good JR,Clark E	Manager	2/9/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), J Burr (EY), C Ortiz (FOMB), and M Lopez (FOMB) PayGo budget allocations and early retirement allocations in FY22	0.50	519.00	259.50
Good JR,Clark E	Manager	2/9/2021	T3 - Long Term Projections	Revise payroll calculation to utilize assumed percentage of payroll covered by paygo reduced by assumed portion of payroll used to pay benefits	0.20	519.00	103.80
Good JR,Clark E	Manager	2/9/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), C Ortiz (FOMB), and M Lopez (FOMB) to discuss TRS paygo report	0.40	519.00	207.60
Good JR,Clark E	Manager	2/9/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss implications on HB 120 of various treatment of limitations to employer costs	0.70	519.00	363.30
Good JR,Clark E	Manager	2/9/2021	T3 - Long Term Projections	Revise cost calculations for HB 120 to account for various approaches to incorporating previously available funds allocated to paygo	0.70	519.00	363.30
Good JR,Clark E	Manager	2/9/2021	T3 - Long Term Projections	Review updates to FP and PRASA paygo impacts arising from different treatment of trust projections	0.80	519.00	415.20
Good JR,Clark E	Manager	2/9/2021	T3 - Long Term Projections	Review final changes to HB 120 slide deck for use in call with various unions	1.30	519.00	674.70
Heath,Emma	Senior Manager	2/9/2021	T3 - Long Term Projections	Correspondence with K. Jacobsen (EY) regarding fiscal plan surplus analysis for HB120 impact assessment.	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/9/2021	T3 - Long Term Projections	Email instructions to F. Yodice (EY) regarding analysis required on Puerto Rico implications of Child tax credit and EITC changes	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/9/2021	T3 - Long Term Projections	Email instructions to K. Jacobsen (EY) regarding various aspects of COVID relief spending tracking and sources for same.	0.80	720.00	576.00
Heath,Emma	Senior Manager	2/9/2021	T3 - Long Term Projections	Email regarding planning for call regarding parametric insurance with AAFAF	0.20	720.00	144.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	2/9/2021	T3 - Long Term Projections	Email to T. Wintner (McKinsey) regarding FMAP increase reporting under COVID relief.	0.20	720.00	144.00
Heath,Emma	Senior Manager	2/9/2021	T3 - Long Term Projections	Participate in a call with EY, FOMB, O&B, and Proskauer to discuss current status of HB 120 legislation and potential response strategy. EY participants include: S Levy (EY), R Tague (EY), J Santambrogio (EY), E Heath (EY), K Jacobsen (EY) and C Good (EY)	0.90	720.00	648.00
Heath,Emma	Senior Manager	2/9/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), E. Heath (EY), D. Mullins (EY), D. Berger (EY) and H. Gelfond (EY) regarding implications on Puerto Rico from proposed changes to child tax credit and earned income tax credit.	1.20	720.00	864.00
Heath,Emma	Senior Manager	2/9/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding fiscal plan surplus slide of HB120 impact deck.	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/9/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) to discuss the fiscal plan surplus analysis for the HB 120 impact slide deck	1.40	720.00	1,008.00
Heath,Emma	Senior Manager	2/9/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), M Lopez (FOMB), P Possinger (Proskauer), AFSCME, and EY on Act 120 implications. EY participants: A Chepenik (EY), J Santambrogio (EY), R Tague (EY), E Heath (EY), S Levy (EY), and C Good (EY)	0.70	720.00	504.00
Heath,Emma	Senior Manager	2/9/2021	T3 - Long Term Projections	Review and update HB120 impact assessment presentation ahead of call with AFSCME	1.80	720.00	1,296.00
Heath,Emma	Senior Manager	2/9/2021	T3 - Long Term Projections	Review bill text released by 4 house committees related to Biden relief package for implication to Puerto Rico.	0.70	720.00	504.00
Heath,Emma	Senior Manager	2/9/2021	T3 - Long Term Projections	Review correspondence from A. Chepenik (EY) regarding child tax credit and EITC under Biden stimulus	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/9/2021	T3 - Plan of Adjustment	Review disclosure statement draft	0.70	720.00	504.00
Heath,Emma	Senior Manager	2/9/2021	T3 - Long Term Projections	Review FMAP increase reporting issued by Medicaid.	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/9/2021	T3 - Long Term Projections	Review house bill 500	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/9/2021	T3 - Long Term Projections	Review latest FFIS publication on COVID relief data and implication of same on Puerto Rico funding	0.60	720.00	432.00
Heath,Emma	Senior Manager	2/9/2021	T3 - Long Term Projections	Review Medicaid data on FMAP increase as part of COVID relief provisions.	0.40	720.00	288.00
Jacobsen,Katherine Anne	Senior	2/9/2021	T3 - Long Term Projections	Draft email to D. Berger (EY) and N. Knapp (EY) with additional questions on the Lost Wages Assistance available to Puerto Rico and the amount disbursed to date	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	2/9/2021	T3 - Long Term Projections	Draft email to E. Heath (EY) outlining COVID relief funding items where disbursement sources are not available on public websites	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	2/9/2021	T3 - Long Term Projections	Participate in a call with EY, FOMB, O&B, and Proskauer to discuss current status of HB 120 legislation and potential response strategy. EY participants include: S Levy (EY), R Tague (EY), J Santambrogio (EY), E Heath (EY), K Jacobsen (EY) and C Good (EY)	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	2/9/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding fiscal plan surplus slide of HB120 impact deck.	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	2/9/2021	T3 - Long Term Projections	Participate in call with F. Yodice (EY), K. Jacobsen (EY), M. Ban (EY), J. Mackie (EY), H. Gelfond (EY), D. Berger (EY), regarding the impact of the proposed Biden Stimulus plan allocations and responsibilities within EY teams	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	2/9/2021	T3 - Long Term Projections	Participate in call with F. Yodice (EY), K. Jacobsen (EY), N. Knapp (EY), D. Berger (EY) to discuss the monitoring of the Presidential Directive regarding the Lost Wage Assistance grants	0.10	445.00	44.50
Jacobsen,Katherine Anne	Senior	2/9/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) to discuss the fiscal plan surplus analysis for the HB 120 impact slide deck	1.40	445.00	623.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen,Katherine Anne	Senior	2/9/2021	T3 - Long Term Projections	Update analysis of the impact of HB120 on the fiscal plan surplus based on discussion on call with EY team members	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	2/9/2021	T3 - Long Term Projections	Update table for slides with overview of impact of HB120 on the fiscal plan surplus based on revised analysis	0.40	445.00	178.00
Knapp,Nicole Penelope	Senior	2/9/2021	T3 - Long Term Projections	Gather historical data of EB from USDOL to be used in unemployment model and fed into personal income forecast	0.60	445.00	267.00
Knapp,Nicole Penelope	Senior	2/9/2021	T3 - Long Term Projections	Incorporate MEUC and EB into step 1 of personal income forecast	1.60	445.00	712.00
Knapp,Nicole Penelope	Senior	2/9/2021	T3 - Long Term Projections	Participate in call with F. Yodice (EY), K. Jacobsen (EY), N. Knapp (EY), D. Berger (EY) to discuss the monitoring of the Presidential Directive regarding the Lost Wage Assistance grants	0.10	445.00	44.50
Knapp,Nicole Penelope	Senior	2/9/2021	T3 - Long Term Projections	Update model tab of step 1 of personal income forecast to link to our latest unemployment forecast.	2.90	445.00	1,290.50
Latham,Willow Genevieve	Senior	2/9/2021	T3 - Long Term Projections	Finish reading and annotating Connected Nation proposal - Technical section	0.80	445.00	356.00
Latham,Willow Genevieve	Senior	2/9/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) and M. Powell (EY) to discuss framework for the Proposal Analysis	0.90	445.00	400.50
Latham,Willow Genevieve	Senior	2/9/2021	T3 - Long Term Projections	Participated in call with M. Powell (EY), T. Yang (EY), N. Campbell (EY), A. Ramirez (EY) and W. Latham (EY) to discuss latest update and prepare for call with A. Cruz (FOMB)	0.30	445.00	133.50
Latham,Willow Genevieve	Senior	2/9/2021	T3 - Long Term Projections	Review and annotate Tilson proposal - Technical section	0.90	445.00	400.50
Latham,Willow Genevieve	Senior	2/9/2021	T3 - Long Term Projections	Review format and draft template slides for Proposal Analysis presentation	1.80	445.00	801.00
Levy,Sheva R	Partner/Principal	2/9/2021	T3 - Long Term Projections	Participate in a call with EY, FOMB, O&B, and Proskauer to discuss current status of HB 120 legislation and potential response strategy. EY participants include: S Levy (EY), R Tague (EY), J Santambrogio (EY), E Heath (EY), K Jacobsen (EY) and C Good (EY)	0.90	721.00	648.90
Levy,Sheva R	Partner/Principal	2/9/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) to discuss the fiscal plan surplus analysis for the HB 120 impact slide deck	1.40	721.00	1,009.40
Levy,Sheva R	Partner/Principal	2/9/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), M Lopez (FOMB), P Possinger (Proskauer), AFSCME, and EY on Act 120 implications. EY participants: A Chepenik (EY), J Santambrogio (EY), R Tague (EY), E Heath (EY), S Levy (EY), and C Good (EY)	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	2/9/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), J Burr (EY), C Ortiz (FOMB), and M Lopez (FOMB) PayGo budget allocations and early retirement allocations in FY22	0.50	721.00	360.50
Levy,Sheva R	Partner/Principal	2/9/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), C Ortiz (FOMB), and M Lopez (FOMB) to discuss TRS paygo report	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	2/9/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss implications on HB 120 of various treatment of limitations to employer costs	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	2/9/2021	T3 - Long Term Projections	Review edits needed to HB 120 deck based on feedback from FOMB regarding applicable PROMESA provisions	1.10	721.00	793.10
Mackie,James	Executive Director	2/9/2021	T3 - Long Term Projections	Edit QUEST fiscal note template	0.30	810.00	243.00
Mackie,James	Executive Director	2/9/2021	T3 - Long Term Projections	Model effect of SSI on labor supply in Puerto Rico	0.40	810.00	324.00
Mackie,James	Executive Director	2/9/2021	T3 - Long Term Projections	Participate in call with F. Yodice (EY), K. Jacobsen (EY), M. Ban (EY), J. Mackie (EY), H. Gelfond (EY), D. Berger (EY), regarding the impact of the proposed Biden Stimulus plan allocations and responsibilities within EY teams	0.30	810.00	243.00
Mackie,James	Executive Director	2/9/2021	T3 - Long Term Projections	Prepare improvements to QUEST modelling of CTC	0.70	810.00	567.00
Mackie,James	Executive Director	2/9/2021	T3 - Long Term Projections	Prepare improvements to QUEST modelling of EITC in stimulus bill	1.20	810.00	972.00
Mackie,James	Executive Director	2/9/2021	T3 - Long Term Projections	Research use of multipliers for estimating stimulus effect in Puerto Rico	1.20	810.00	972.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	2/9/2021	T3 - Plan of Adjustment	Participate in meeting with D. Mairena (EY) and D. Sanchez-Riveron (EY) to discuss procedures to update document production for December 31, 2020 balances.	0.20	245.00	49.00
Mairena, Daisy	Staff	2/9/2021	T3 - Plan of Adjustment	Perform analysis of outstanding items from Banco Popular as of 02/09/20 for December 31, 2020 testing period cash balances requests.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/9/2021	T3 - Plan of Adjustment	Prepare draft email to Banco Popular to follow up on outstanding items as of 02/09/20 for December 31, 2020 testing period cash balances requests.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/9/2021	T3 - Plan of Adjustment	Prepare draft email to Government Ethics Office as of 2/9/2021 to follow up on outstanding bank statements as of 12/31/2020 testing period cash balances requests.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/9/2021	T3 - Plan of Adjustment	Prepare draft email to Proskauer and O&B as of 2/9/2021 to send a list of restrictions documentation received for additional accounts above the restriction threshold of \$6.9 million for the 12/31/2020 testing period for legal due diligence review.	1.40	245.00	343.00
Mairena, Daisy	Staff	2/9/2021	T3 - Plan of Adjustment	Prepare draft email to Public Housing Administration as of 2/9/2021 to follow up on outstanding bank statements as of 12/31/2020 testing period cash balances requests.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/9/2021	T3 - Plan of Adjustment	Prepare draft email to Tourism Company as of 2/9/2021 to follow up on outstanding bank statements as of 12/31/2020 testing period cash balances requests.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/9/2021	T3 - Plan of Adjustment	Review ten Banco Popular bank statements received on 02/09/2021 for the Department of Economic Development and Commerce for the 12/31/2020 testing period for responsiveness to requests.	1.10	245.00	269.50
Mairena, Daisy	Staff	2/9/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 02/09/2021 for one Trade and Export Company account for the 12/31/2020 testing period to determine responsiveness to requests.	0.20	245.00	49.00
Mairena, Daisy	Staff	2/9/2021	T3 - Plan of Adjustment	Review bank account information related to cash balances received on 02/9/2021 for Department of Housing for the December 31, 2020 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/9/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 02/09/2021 for Superintendent of the Capitol for the December 31, 2020 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	2/9/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions sent from HTA for one account as of 02/09/2021.	0.30	245.00	73.50
Mairena, Daisy	Staff	2/9/2021	T3 - Plan of Adjustment	Update rolling analysis of outstanding requests to Commonwealth instrumentalities to incorporate new responses received from accountholders as of 2/9/2021 for the December 31, 2020 testing period.	1.40	245.00	343.00
Mairena, Daisy	Staff	2/9/2021	T3 - Plan of Adjustment	Update fields within the Relativity platform as of 02/09/2021 for 9 Banco Santander accounts held by the Office of Court Administration to capture documents supporting 12/31/2020 cash balances.	0.90	245.00	220.50
Mairena, Daisy	Staff	2/9/2021	T3 - Plan of Adjustment	Analyze population of Banco Popular accounts to determine additional information required from financial institution as of 02/09/20	0.60	245.00	147.00
Malhotra, Gaurav	Partner/Principal	2/9/2021	T3 - Creditor Mediation Support	Redacted	1.10	870.00	957.00
Mira, Francisco Jose	Senior Manager	2/9/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) and M. Powell (EY) to discuss framework for the Proposal Analysis	0.90	720.00	648.00
Moran-Eserski, Javier	Senior	2/9/2021	T3 - Long Term Projections	Participate in a working session with D. Mullins (EY), R. Tague (EY), M. Ban (EY), and J. Moran-Eserski (EY) to discuss the potential financial impact of proposed senate bill 132-2021 and agree on next steps	0.80	445.00	356.00
Moran-Eserski, Javier	Senior	2/9/2021	T3 - Long Term Projections	Review proposed Senate Bill 101-2021 to understand the provisions in the law and identify how these provisions could impact Commonwealth tax revenues	0.30	445.00	133.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Moran-Eserski,Javier	Senior	2/9/2021	T3 - Long Term Projections	Review proposed Senate Bill 113-2021 to understand the provisions in the law and identify the impact that these provisions could have on municipal budgets	0.40	445.00	178.00
Moran-Eserski,Javier	Senior	2/9/2021	T3 - Long Term Projections	Review proposed senate bill 132-2021 to understand the provisions and identify the financial impact of such provisions	0.60	445.00	267.00
Moran-Eserski,Javier	Senior	2/9/2021	T3 - Long Term Projections	Review proposed Senate Bill 40-2021 to understand the provisions in the law and identify the impact that these provisions could have on the macro-economic development in Puerto Rico	0.30	445.00	133.50
Moran-Eserski,Javier	Senior	2/9/2021	T3 - Long Term Projections	Update the latest section 205 recommendation response letter re: property tax system to incorporate additional comments provided by the client	0.30	445.00	133.50
Mullins,Daniel R	Executive Director	2/9/2021	T3 - Long Term Projections	Participate in a working session with D. Mullins (EY), R. Tague (EY) to review and finalize initial observations and considerations related to senate bill 132-2021 to share with FOMB.	0.70	810.00	567.00
Mullins,Daniel R	Executive Director	2/9/2021	T3 - Long Term Projections	Participate in a working session with D. Mullins (EY), R. Tague (EY), M. Ban (EY), and J. Moran-Eserski (EY) to discuss the potential financial impact of proposed senate bill 132-2021 and agree on next steps	0.80	810.00	648.00
Mullins,Daniel R	Executive Director	2/9/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), E. Heath (EY), D. Mullins (EY), D. Berger (EY) and H. Gelfond (EY) regarding implications for Puerto Rico from proposed changes to child tax credit and earned income tax credit.	1.20	810.00	972.00
Mullins,Daniel R	Executive Director	2/9/2021	T3 - Long Term Projections	Prepare defining framework and scope of fiscal analysis for S 40, S 101, S 113, S 132, JSR and extension to JSR	2.60	810.00	2,106.00
Mullins,Daniel R	Executive Director	2/9/2021	T3 - Long Term Projections	Prepare S. 132 Wage Credit proposal, itemization and evaluation of provisions of the proposal, identification of problematic incentives	2.90	810.00	2,349.00
Mullins,Daniel R	Executive Director	2/9/2021	T3 - Long Term Projections	Review S 113 Historic Structure reconstruction for earth quake damage - evaluation of provisions of proposed law on tax credits and inceptives for Fiscal Note Evaluation	0.70	810.00	567.00
Mullins,Daniel R	Executive Director	2/9/2021	T3 - Long Term Projections	Review S 40 evaluation of the components of the proposed law and its fiscal implications to identify and prepare components of Fiscal Note evaluation	1.60	810.00	1,296.00
Neziroski,David	Staff	2/9/2021	T3 - Fee Applications / Retention	Continue to prepare the December application	2.60	245.00	637.00
Nguyen,Jimmy Hoang Huy	Staff	2/9/2021	T3 - Long Term Projections	Revise the assumptions parameters utilized in the valuation system that are ultimately used in the liability calculation for Hybrid TRS participants	2.30	271.00	623.30
Nguyen,Jimmy Hoang Huy	Staff	2/9/2021	T3 - Long Term Projections	Revise the coded plan definitions within the valuation system software to update the liability calculation for Hybrid TRS participants	2.60	271.00	704.60
Panagiotakis,Sofia	Senior Manager	2/9/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY), and O Cheema (EY) to discuss enhancements to 30-year cash-flow model.	0.50	720.00	360.00
Panagiotakis,Sofia	Senior Manager	2/9/2021	T3 - Long Term Projections	Participate on call with J Santambrogio (EY), A Chepenik (EY), S Panagiotakis (EY) and S Sarna (EY) to review 2021 fiscal plan update process and timeline	0.70	720.00	504.00
Poncon,Theodore	Staff	2/9/2021	T3 - Creditor Mediation Support	Redacted	1.00	245.00	245.00
Poncon,Theodore	Staff	2/9/2021	T3 - Creditor Mediation Support	Redacted	2.40	245.00	588.00
Poncon,Theodore	Staff	2/9/2021	T3 - Creditor Mediation Support	Redacted	2.40	245.00	588.00
Poncon,Theodore	Staff	2/9/2021	T3 - Creditor Mediation Support	Redacted	2.40	245.00	588.00
Poncon,Theodore	Staff	2/9/2021	T3 - Creditor Mediation Support	Redacted	2.40	245.00	588.00
Poncon,Theodore	Staff	2/9/2021	T3 - Creditor Mediation Support	Redacted	0.40	245.00	98.00
Powell,Marc	Executive Director	2/9/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) and M. Powell (EY) to discuss framework for the Proposal Analysis	0.90	810.00	729.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Powell,Marc	Executive Director	2/9/2021	T3 - Long Term Projections	Participated in call with M. Powell (EY), T. Yang (EY), N. Campbell (EY), A. Ramirez (EY) and W. Latham (EY) to discuss latest update and prepare for call with A. Cruz (FOMB)	0.30	810.00	243.00
Powell,Marc	Executive Director	2/9/2021	T3 - Long Term Projections	Prepare for call with FOMB to discuss analysis and update deck	0.80	810.00	648.00
Ramirez,Aaron	Senior	2/9/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) and M. Powell (EY) to discuss framework for the Proposal Analysis	0.90	445.00	400.50
Ramirez,Aaron	Senior	2/9/2021	T3 - Long Term Projections	Participated in call with M. Powell (EY), T. Yang (EY), N. Campbell (EY), A. Ramirez (EY) and W. Latham (EY) to discuss latest update and prepare for call with A. Cruz (FOMB)	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	2/9/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), J. Chan (EY – Partial Attendance), J. Ramirez (EY), and D. Sanchez-Riveron (EY) to discuss items identified per review of Relativity workspace data as of 2/9/2021.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	2/9/2021	T3 - Plan of Adjustment	Prepare the 12/31/2020 testing period draft presentation for the Board on 02/09/2021.	2.90	445.00	1,290.50
Ramirez,Jessica I.	Senior	2/9/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis to incorporate changes to the Common Wealth accounts as of 02/09/2021.	2.90	445.00	1,290.50
Ramirez,Jessica I.	Senior	2/9/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis to incorporate changes to the ERS accounts as of 02/09/2021.	1.10	445.00	489.50
Ramirez,Jessica I.	Senior	2/9/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis to incorporate changes to the PBA accounts as of 02/09/2021.	1.90	445.00	845.50
Robles,Daniel Alexander	Manager	2/9/2021	T3 - Creditor Mediation Support	Redacted	1.00	595.00	595.00
Robles,Daniel Alexander	Manager	2/9/2021	T3 - Creditor Mediation Support	Redacted	2.40	595.00	1,428.00
Rubin,Joshua A.	Staff	2/9/2021	T3 - Long Term Projections	Amend PS-0113-21 documentation	0.30	245.00	73.50
Rubin,Joshua A.	Staff	2/9/2021	T3 - Long Term Projections	Draft section of memorandum of SNAP determination model describing reason for include asset variables	0.70	245.00	171.50
Rubin,Joshua A.	Staff	2/9/2021	T3 - Long Term Projections	Prepare table of detailed breakdown of predicted SNAP benefits in Puerto Rico by income quintile using a manual calculation	0.60	245.00	147.00
Rubin,Joshua A.	Staff	2/9/2021	T3 - Long Term Projections	Prepare table of detailed breakdown of predicted SNAP benefits in Puerto Rico by income quintile using a Tobit model with asset variable by age	0.80	245.00	196.00
Rubin,Joshua A.	Staff	2/9/2021	T3 - Long Term Projections	Prepare table of detailed breakdown of predicted SNAP benefits in Puerto Rico by income quintile using a Tobit model with asset variable by income	0.80	245.00	196.00
Rubin,Joshua A.	Staff	2/9/2021	T3 - Long Term Projections	Update list of variables used in model to include monthly housing costs and state poverty concentration variable	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	2/9/2021	T3 - Plan of Adjustment	Analyze account information for new accounts above \$6.9 million threshold to confirm account status on the cash balances reporting workbook analysis for accurate reporting of 12/31/2020 balances	1.70	245.00	416.50
Sanchez-Riveron,Déborah	Staff	2/9/2021	T3 - Plan of Adjustment	Participate in meeting with D. Mairena (EY) and D. Sanchez-Riveron (EY) to discuss procedures to update document production for December 31, 2020 balances.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	2/9/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and D. Sanchez-Riveron (EY) to discuss review of document population supporting the 12/31/2020 cash balance update as of 2/9/2020.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	2/9/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), J. Chan (EY – Partial Attendance), J. Ramirez (EY), and D. Sanchez-Riveron (EY) to discuss items identified per review of Relativity workspace data as of 2/9/2021.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	2/9/2021	T3 - Plan of Adjustment	Perform analysis of outstanding items from Banco Popular as of 2/9/2021 for 12/31/2020 testing period cash balances requests.	1.10	245.00	269.50
Sanchez-Riveron,Déborah	Staff	2/9/2021	T3 - Plan of Adjustment	Prepare analysis of documentation supporting the 12/31/2020 Cash Balance Update to ensure document linkage to Relativity platform is up to date, as of 2/9/2021.	2.70	245.00	661.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	2/9/2021	T3 - Plan of Adjustment	Prepare analysis of documentation supporting the 12/31/2020 Cash Balance Update to ensure testing documentation is properly updated in Relativity platform, as of 2/9/2021.	2.10	245.00	514.50
Sanchez-Riveron,Déborah	Staff	2/9/2021	T3 - Plan of Adjustment	Prepare draft email to Banco Popular to follow up on outstanding items as of 2/9/2021 for 12/31/2020 testing period cash balances requests.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	2/9/2021	T3 - Plan of Adjustment	Prepare request to technology team with detailed parameters for supporting documentation to add to document production files supporting the 12/31/2020 Cash Balance Analysis	0.60	245.00	147.00
Santambrogio,Juan	Executive Director	2/9/2021	T3 - Long Term Projections	Participate in a call with EY, FOMB, O&B, and Proskauer to discuss current status of HB 120 legislation and potential response strategy. EY participants include: S Levy (EY), R Tague (EY), J Santambrogio (EY), E Heath (EY), K Jacobsen (EY) and C Good (EY)	0.90	810.00	729.00
Santambrogio,Juan	Executive Director	2/9/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) to discuss the fiscal plan surplus analysis for the HB 120 impact slide deck	1.40	810.00	1,134.00
Santambrogio,Juan	Executive Director	2/9/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), M Lopez (FOMB), P Possinger (Proskauer), AFSCME, and EY on Act 120 implications. EY participants: A Chepenik (EY), J Santambrogio (EY), R Tague (EY), E Heath (EY), S Levy (EY), and C Good (EY)	0.70	810.00	567.00
Santambrogio,Juan	Executive Director	2/9/2021	T3 - Long Term Projections	Participate on call with J Santambrogio (EY), A Chepenik (EY), S Panagiotakis (EY) and S Sarna (EY) to review 2021 fiscal plan update process and timeline	0.70	810.00	567.00
Santambrogio,Juan	Executive Director	2/9/2021	T3 - Plan of Adjustment	Review draft presentation on analysis of proposed House Bull 120 regarding financial impact of bill	1.60	810.00	1,296.00
Santambrogio,Juan	Executive Director	2/9/2021	T3 - Plan of Adjustment	Review year to date revenue outperformance based on weekly treasury reports as compared to other sources	0.90	810.00	729.00
Sarna,Shavi	Senior Manager	2/9/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY), and O Cheema (EY) to discuss enhancements to 30-year cash-flow model	0.50	720.00	360.00
Sarna,Shavi	Senior Manager	2/9/2021	T3 - Long Term Projections	Participate on call with J Santambrogio (EY), A Chepenik (EY), S Panagiotakis (EY) and S Sarna (EY) to review 2021 fiscal plan update process and timeline	0.70	720.00	504.00
Soutendijk,Tyler	Staff	2/9/2021	T3 - Long Term Projections	Review GitHub repository of U.S. vaccination data for COVID Health Comparison slides	0.80	245.00	196.00
Soutendijk,Tyler	Staff	2/9/2021	T3 - Long Term Projections	Pull ACS 5-year data on housing characteristics for all 78 municipalities in Puerto Rico	1.40	245.00	343.00
Stuber,Emily Grace	Senior	2/9/2021	T3 - Long Term Projections	Review TRS defined benefit plan coding incorporating FY 19-20 raises for HB 120 costing	1.40	405.00	567.00
Stuber,Emily Grace	Senior	2/9/2021	T3 - Long Term Projections	Review TRS hybrid plan coding incorporating FY 19-20 raises for HB 120 costing	1.60	405.00	648.00
Stuber,Emily Grace	Senior	2/9/2021	T3 - Long Term Projections	Review necessary updates to TRS defined benefit plan coding for appropriateness for HB 120 costing	1.80	405.00	729.00
Stuber,Emily Grace	Senior	2/9/2021	T3 - Long Term Projections	Review TRS hybrid valuation assumption coding to ensure consistency with Milliman valuation report / HB 120 provisions	1.90	405.00	769.50
Tague,Robert	Executive Director	2/9/2021	T3 - Long Term Projections	Finalize Government response letter regarding Law 169-2020 204 certification submission prior to sending to FOMB for review	0.60	810.00	486.00
Tague,Robert	Executive Director	2/9/2021	T3 - Long Term Projections	Finalize Government response letter regarding Law 169-2020 204 certification submission prior to sending to FOMB for review	0.60	810.00	486.00
Tague,Robert	Executive Director	2/9/2021	T3 - Long Term Projections	Participate in a call with EY, FOMB, O&B, and Proskauer to discuss current status of HB 120 legislation and potential response strategy. EY participants include: S Levy (EY), R Tague (EY), J Santambrogio (EY), E Heath (EY), K Jacobsen (EY) and C Good (EY)	0.90	810.00	729.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	2/9/2021	T3 - Long Term Projections	Participate in a working session with D. Mullins (EY), R. Tague (EY) to review and finalize initial observations and considerations related to senate bill 132-2021 to share with FOMB.	0.70	810.00	567.00
Tague,Robert	Executive Director	2/9/2021	T3 - Long Term Projections	Participate in a working session with D. Mullins (EY), R. Tague (EY), M. Ban (EY), and J. Moran-Eserski (EY) to discuss the potential financial impact of proposed senate bill 132-2021 and agree on next steps	0.80	810.00	648.00
Tague,Robert	Executive Director	2/9/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), M Lopez (FOMB), P Possinger (Proskauer), AFSCME, and EY on Act 120 implications. EY participants: A Chepenik (EY), J Santambrogio (EY), R Tague (EY), E Heath (EY), S Levy (EY), and C Good (EY)	0.70	810.00	567.00
Tague,Robert	Executive Director	2/9/2021	T3 - Long Term Projections	Participate in call with R. Tague (EY), G. Ojeda (FOMB), V. Maldonado (FOMB) to discuss SB 132, timeline, and legislative bill scoring process in general	0.50	810.00	405.00
Tague,Robert	Executive Director	2/9/2021	T3 - Long Term Projections	Review draft of SB 132 regarding tax credits with goals of proposed bill including impacts to FP considerations	0.40	810.00	324.00
Tague,Robert	Executive Director	2/9/2021	T3 - Long Term Projections	Review mayor association letter regarding position on Act 60-2019 and Act 169-2020.	0.20	810.00	162.00
Tague,Robert	Executive Director	2/9/2021	T3 - Long Term Projections	Review proposed executive order regarding office of the CFO for PR.	0.40	810.00	324.00
Tan,Riyandi	Manager	2/9/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY), and O Cheema (EY) to discuss enhancements to 30-year cash-flow model.	0.50	595.00	297.50
Venkatramanan,Siddhu	Manager	2/9/2021	T3 - Plan of Adjustment	Update Relativity platform for documentation identified during the weekly workspace maintenance for the cash analysis workstream as of 2/09/2021.	2.90	595.00	1,725.50
Yang,Tianyi	Manager	2/9/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) and M. Powell (EY) to discuss framework for the Proposal Analysis	0.90	595.00	535.50
Yang,Tianyi	Manager	2/9/2021	T3 - Long Term Projections	Participated in call with M. Powell (EY), T. Yang (EY), N. Campbell (EY), A. Ramirez (EY) and W. Latham (EY) to discuss latest update and prepare for call with A. Cruz (FOMB)	0.30	595.00	178.50
Yodice,Frank	Senior	2/9/2021	T3 - Long Term Projections	Email E. Heath (EY) additional information on the Child Tax Credit proposal compared to the current credit	0.10	445.00	44.50
Yodice,Frank	Senior	2/9/2021	T3 - Long Term Projections	Email QUEST regarding Presidential Directive cited in FFIS to determine its implication in current data	0.10	445.00	44.50
Yodice,Frank	Senior	2/9/2021	T3 - Long Term Projections	Participate in call with F. Yodice (EY), K. Jacobsen (EY), M. Ban (EY), J. Mackie (EY), H. Gelfond (EY), D. Berger (EY), regarding the impact of the proposed Biden Stimulus plan allocations and responsibilities within EY teams	0.30	445.00	133.50
Yodice,Frank	Senior	2/9/2021	T3 - Long Term Projections	Participate in call with F. Yodice (EY), K. Jacobsen (EY), N. Knapp (EY), D. Berger (EY) to discuss the monitoring of the Presidential Directive regarding the Lost Wage Assistance grants	0.10	445.00	44.50
Yodice,Frank	Senior	2/9/2021	T3 - Long Term Projections	Reconcile FFIS FMAP allocation data with current QUEST data and interpret FFIS source data	1.20	445.00	534.00
Yodice,Frank	Senior	2/9/2021	T3 - Long Term Projections	Amend CW Emergency support summary tab to reflect rolling updates	0.50	445.00	222.50
Yodice,Frank	Senior	2/9/2021	T3 - Long Term Projections	Research and summarize proposed updates to Earned Income Tax Credit and Child Tax Credit based on information from 2/8/2021 ways and means committee release	1.10	445.00	489.50
Yodice,Frank	Senior	2/9/2021	T3 - Long Term Projections	Search the IRS.gov website to identify the current Child Tax Credit claim amount	0.20	445.00	89.00
Yodice,Frank	Senior	2/9/2021	T3 - Long Term Projections	Update COVID Relief Cost Breakdown model with data from the 2/9/2021 FFIS weekly newsletter	1.40	445.00	623.00
Yodice,Frank	Senior	2/9/2021	T3 - Long Term Projections	Update CRF summary with data from 2/2/2021 AAFAF Strategic Disbursement Plan	0.20	445.00	89.00
Yodice,Frank	Senior	2/9/2021	T3 - Long Term Projections	Update CW Emergency support summary with data from 2/2/2021 AAFAF Emergency Measures Support Package weekly update	0.40	445.00	178.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Yodice, Frank	Senior	2/9/2021	T3 - Long Term Projections	Update Presidential Directive - Lost Wage Assistance Grants based on QUEST data	0.10	445.00	44.50
Zhao, Leqi	Senior	2/9/2021	T3 - Long Term Projections	Prepare forecast of individual components of fiscal plan SUT estimates for CVI SUT forecast	2.40	445.00	1,068.00
Zhao, Leqi	Senior	2/9/2021	T3 - Long Term Projections	Review forecast of individual components of fiscal plan SUT estimates for CVI SUT forecast	0.60	445.00	267.00
Almbaid, Nahla	Staff	2/10/2021	T3 - Long Term Projections	Download and organize PUA data from PRDOL for benefits paid calculation and unemployment model	2.90	245.00	710.50
Almbaid, Nahla	Staff	2/10/2021	T3 - Long Term Projections	Download poverty data for DDEC map	0.70	245.00	171.50
Almbaid, Nahla	Staff	2/10/2021	T3 - Long Term Projections	Update benefits paid data from PRDOL email and check effect on trust fund balance	2.10	245.00	514.50
Almbaid, Nahla	Staff	2/10/2021	T3 - Long Term Projections	Update UI model with weekly amounts of UI and PEUC data from PRDOL	1.10	245.00	269.50
Ban, Menuka	Manager	2/10/2021	T3 - Long Term Projections	Conduct economic impact modelling for EITC and CTC	1.60	595.00	952.00
Ban, Menuka	Manager	2/10/2021	T3 - Long Term Projections	Finalize the CTC and EITC estimates and the GNP impact and send it to Juan and the team	1.60	595.00	952.00
Ban, Menuka	Manager	2/10/2021	T3 - Long Term Projections	Review and revise the PS0040 initial review to further conduct the fiscal note analysis	1.50	595.00	892.50
Ban, Menuka	Manager	2/10/2021	T3 - Long Term Projections	Review of "Estimated Impact of the American Recovery and Reinvestment Act on Employment and Economic Output from October 2012 Through December 2012" to identify the pandemic stimulus impact to apply to EITC and CTC	0.50	595.00	297.50
Ban, Menuka	Manager	2/10/2021	T3 - Long Term Projections	Review of "The macroeconomic implications of Biden's \$1.9 trillion fiscal package" to identify the pandemic stimulus impact to apply to EITC and CTC	1.10	595.00	654.50
Ban, Menuka	Manager	2/10/2021	T3 - Long Term Projections	Synthesize the analysis of multipliers to send to J. Mackie (EY) and D. Mullins (EY) for review and provide feedback	1.10	595.00	654.50
Ban, Menuka	Manager	2/10/2021	T3 - Long Term Projections	Update the proposed bills and law review tracker based on feedback from R. Tague (EY) and create overall timeline	2.10	595.00	1,249.50
Barati Stec, Izabella	Manager	2/10/2021	T3 - Long Term Projections	Compare Act 20 and Act 60 chapters for HB 40 analysis	1.10	595.00	654.50
Barati Stec, Izabella	Manager	2/10/2021	T3 - Long Term Projections	Compare Act 22 and Act 60 chapters for HB 40 analysis	1.20	595.00	714.00
Barati Stec, Izabella	Manager	2/10/2021	T3 - Long Term Projections	Review research on historical structures in PR for FN analysis	2.90	595.00	1,725.50
Barati Stec, Izabella	Manager	2/10/2021	T3 - Long Term Projections	Review of 132 analysis, draft and edit first note it	2.30	595.00	1,368.50
Barati Stec, Izabella	Manager	2/10/2021	T3 - Long Term Projections	Review of the latest updates of the Biden stimulus package	2.50	595.00	1,487.50
Berger, Daniel L.	Manager	2/10/2021	T3 - Long Term Projections	Compare revenue changes from various forecasts	0.60	595.00	357.00
Berger, Daniel L.	Manager	2/10/2021	T3 - Long Term Projections	Prepare spreadsheet for 30 year forecasts (includes inflation, wage growth, population growth data pulls)	1.70	595.00	1,011.50
Berger, Daniel L.	Manager	2/10/2021	T3 - Long Term Projections	Prepare template for R Fuentes to send to PRDOL to better understand PUA data	0.60	595.00	357.00
Berger, Daniel L.	Manager	2/10/2021	T3 - Long Term Projections	Put together information for R Fuentes of FOMB on differences between USDOL & PRDOL PUA claimants by week	1.10	595.00	654.50
Burr, Jeremy	Manager	2/10/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY) and J Burr (EY) to discuss the PROMESA 205 letter regarding the ERP implementation issues	1.20	595.00	714.00
Burr, Jeremy	Manager	2/10/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss the draft PROMESA 205 letter regarding the ERP implementation and CAFR completion	0.40	595.00	238.00
Burr, Jeremy	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Burr, Jeremy	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Burr,Jeremy	Manager	2/10/2021	T3 - Long Term Projections	Review historical SUT actuals and the current distribution schedule to prepare for a call regarding updating the fiscal plan projections	0.40	595.00	238.00
Burr,Jeremy	Manager	2/10/2021	T3 - Long Term Projections	Review revisions to the ERP 205 letter related to implementation of an OCFO	0.90	595.00	535.50
Burr,Jeremy	Manager	2/10/2021	T3 - Long Term Projections	Review the COFINA budget to actual information provided by the corporation	0.40	595.00	238.00
Campbell,Nnaji-Semayi	Senior	2/10/2021	T3 - Long Term Projections	Build out slide for key personnel resume observations for GA and Technology	1.10	445.00	489.50
Campbell,Nnaji-Semayi	Senior	2/10/2021	T3 - Long Term Projections	Build out template and standardized terminology for objective consideration of alignment with RFP (including features of broadband assessment) and understanding of needs and challenges specific to Puerto Rico	1.90	445.00	845.50
Campbell,Nnaji-Semayi	Senior	2/10/2021	T3 - Long Term Projections	Build out template and standardized terminology for objective consideration of local engagement approach and statements of compliance, transparency and risk	0.80	445.00	356.00
Campbell,Nnaji-Semayi	Senior	2/10/2021	T3 - Long Term Projections	Build out template and standardized terminology for objective consideration of PR telecom ecosystem and detailed workplan	0.90	445.00	400.50
Campbell,Nnaji-Semayi	Senior	2/10/2021	T3 - Long Term Projections	Make annotated notes on connected nation technical proposal and revise layout of technical approach template subsections to match RFP points for discussion and elements raised in proposers response with standardized terminology for objective overview	2.30	445.00	1,023.50
Canter,Matthew Alan	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Canter,Matthew Alan	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Canter,Matthew Alan	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	1.00	595.00	595.00
Canter,Matthew Alan	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Canter,Matthew Alan	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Canter,Matthew Alan	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	2.40	595.00	1,428.00
Canter,Matthew Alan	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	2.10	595.00	1,249.50
Chan,Jonathan	Manager	2/10/2021	T3 - Plan of Adjustment	Draft email for AAFAF to align on account population balances for the December 31, 2020, reporting period.	1.30	595.00	773.50
Chan,Jonathan	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Chan,Jonathan	Manager	2/10/2021	T3 - Plan of Adjustment	Prepare detailed parameters for updates to Relativity for the 12/31/20 testing period as of 02/10/21.	2.60	595.00	1,547.00
Chan,Jonathan	Manager	2/10/2021	T3 - Plan of Adjustment	Review additional information received from AAFAF to incorporate for accurate reporting for the 12/31/20 testing period.	2.10	595.00	1,249.50
Chawla,Sonia	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Cheema,Mohammad	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Cheema,Mohammad	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Chepenik,Adam Brandon	Partner/Principal	2/10/2021	T3 - Long Term Projections	Evaluate EITC/CTC forecasted amounts	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/10/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), A Chepenik (EY), and FOMB staff to discuss FY22 PRIDCO fiscal plan analysis.	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/10/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and A. Chepenik (EY) regarding COVID-19 state and local funding announcement for Puerto Rico and municipalities	0.20	870.00	174.00
Chepenik,Adam Brandon	Partner/Principal	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.50	870.00	435.00
Chepenik,Adam Brandon	Partner/Principal	2/10/2021	T3 - Long Term Projections	Participate in meeting with G. Maldonado (FOMB), M. Gonzalez (AAFAF), E. Guzman (AAFAF), A. Chepenik (EY), J. Phillips (EY), G. Eaton (EY) and T. Leonis (EY) to discuss parametric insurance presentation deck.	0.20	870.00	174.00
Chepenik,Adam Brandon	Partner/Principal	2/10/2021	T3 - Long Term Projections	Review and revise analysis on federal aid breakdowns to Puerto Rico	0.70	870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.60	870.00	522.00
Eaton,Gregory William	Senior Manager	2/10/2021	T3 - Long Term Projections	Participate in call with COR3, McKinsey, FOMB regarding latest data submission from COR 3 and expectations of DRF spending and timeline. EY participants include: M. Glynn (EY), R. Tague (EY), G. Eaton (EY) and E. Heath (EY).	1.20	720.00	864.00
Eaton,Gregory William	Senior Manager	2/10/2021	T3 - Long Term Projections	Participate in meeting with G. Maldonado (FOMB), M. Gonzalez (AAFAF), E. Guzman (AAFAF), A. Chepenik (EY), J. Phillips (EY), G. Eaton (EY) and T. Leonis (EY) to discuss parametric insurance presentation deck.	0.20	720.00	144.00
Federer,Joshua Lee	Staff	2/10/2021	T3 - Creditor Mediation Support	Redacted	1.00	245.00	245.00
Federer,Joshua Lee	Staff	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Federer,Joshua Lee	Staff	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Federer,Joshua Lee	Staff	2/10/2021	T3 - Creditor Mediation Support	Redacted	1.70	245.00	416.50
Federer,Joshua Lee	Staff	2/10/2021	T3 - Creditor Mediation Support	Redacted	2.40	245.00	588.00
Federer,Joshua Lee	Staff	2/10/2021	T3 - Creditor Mediation Support	Redacted	1.10	245.00	269.50
Gelfond,Hilary	Staff	2/10/2021	T3 - Long Term Projections	Analyze potential structure for fiscal note estimates and methods for S.40	1.80	245.00	441.00
Gelfond,Hilary	Staff	2/10/2021	T3 - Long Term Projections	Calculate the multiplier effects of expanding the CTC/EITC to PR as proposed in the Biden stimulus plan	1.10	245.00	269.50
Gelfond,Hilary	Staff	2/10/2021	T3 - Long Term Projections	Review and edit comments on memo detailing methodology for expanding SNAP to PR	1.40	245.00	343.00
Gelfond,Hilary	Staff	2/10/2021	T3 - Long Term Projections	Review changes to stimulus component of macro model to account for changes to unemployment insurance program model	0.40	245.00	98.00
Gelfond,Hilary	Staff	2/10/2021	T3 - Long Term Projections	Review methodology for LIS estimation and calculate premium subsidy	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/10/2021	T3 - Long Term Projections	Update memo on LIS estimation to account for model changes	1.60	245.00	392.00
Glavin,Amanda Jane	Senior	2/10/2021	T3 - Long Term Projections	Prepare template for fiscal note review	1.80	445.00	801.00
Glavin,Amanda Jane	Senior	2/10/2021	T3 - Long Term Projections	Review act 20 and act 22-2012 proposals	2.80	445.00	1,246.00
Glynn,Melissa	Partner/Principal	2/10/2021	T3 - Long Term Projections	Participate in call with COR3, McKinsey, FOMB regarding latest data submission from COR 3 and expectations of DRF spending and timeline. EY participants include: M. Glynn (EY), R. Tague (EY), G. Eaton (EY) and E. Heath (EY).	1.20	870.00	1,044.00
Good JR,Clark E	Manager	2/10/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and C. Good (EY) regarding revisions to FP variance and board concerns slides of HB120	0.80	519.00	415.20

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	2/10/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and C. Good (EY) regarding updates required to HB120 presentation for purpose of presenting to the Board.	0.70	519.00	363.30
Good JR,Clark E	Manager	2/10/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinsey and EY regarding pension assumptions for fiscal plan. EY participants are J Santambrogio (EY), C Good (EY) and S Levy (EY)	0.40	519.00	207.60
Good JR,Clark E	Manager	2/10/2021	T3 - Long Term Projections	Participate in call with Maria Lopez (FOMB), J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) to discuss updates needed to the HB 120 impact slide deck for the Oversight Board	0.70	519.00	363.30
Good JR,Clark E	Manager	2/10/2021	T3 - Long Term Projections	Participate in call with M Lopez (FOMB), C Ortiz (FOMB), C Good (EY) and S Levy (EY) regarding Social Security payroll updates for PRDE	0.40	519.00	207.60
Good JR,Clark E	Manager	2/10/2021	T3 - Long Term Projections	Review overall deliverable to the board on HB 120 to update references	0.40	519.00	207.60
Good JR,Clark E	Manager	2/10/2021	T3 - Long Term Projections	Review questions raised concerning provisions in calculation of TRS liabilities	0.40	519.00	207.60
Good JR,Clark E	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.50	519.00	259.50
Good JR,Clark E	Manager	2/10/2021	T3 - Long Term Projections	Review overall deliverable to the board on HB 120 for overall consistency of message	0.70	519.00	363.30
Good JR,Clark E	Manager	2/10/2021	T3 - Long Term Projections	Review surplus analysis slide documenting change in surplus arising from implementation of HB 120 during the fiscal plan period	0.80	519.00	415.20
Good JR,Clark E	Manager	2/10/2021	T3 - Long Term Projections	Prepare slide summarizing the impact to PRASA of HB 120	1.20	519.00	622.80
Good JR,Clark E	Manager	2/10/2021	T3 - Long Term Projections	Revise introductory slide from AFSCME presentation to tailor towards a board presentation with emphasis on different aspects of HB 120	1.40	519.00	726.60
Good JR,Clark E	Manager	2/10/2021	T3 - Long Term Projections	Prepare slide summarizing the impact of contributing paygo into a pension trust similar to FACSIR with employee contributions to model sustainability of benefits proposed by HB 120	1.60	519.00	830.40
Heath,Emma	Senior Manager	2/10/2021	T3 - Long Term Projections	Email instructions to J. Matla (EY) regarding tasks required on review of HB500	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/10/2021	T3 - Long Term Projections	Email response to G. Maldonado (FOMB) regarding municipality share of Biden package state and local funding.	0.50	720.00	360.00
Heath,Emma	Senior Manager	2/10/2021	T3 - Long Term Projections	Email to J. Davis (McKinsey) regarding updates to fiscal plan for impact of child tax credit and EITC changes	0.20	720.00	144.00
Heath,Emma	Senior Manager	2/10/2021	T3 - Long Term Projections	Email to M. Glynn (EY) regarding impact on municipalities of Biden package bill text release.	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/10/2021	T3 - Long Term Projections	Email to S. Levy (EY) regarding updated HB120 presentation and changes made to same.	0.20	720.00	144.00
Heath,Emma	Senior Manager	2/10/2021	T3 - Long Term Projections	Make changes requested by S. Levy (EY) to HB120 presentation	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/10/2021	T3 - Long Term Projections	Participate in call with COR3, McKinsey, FOMB regarding latest data submission from COR 3 and expectations of DRF spending and timeline. EY participants include: M. Glynn (EY), R. Tague (EY), G. Eaton (EY) and E. Heath (EY).	1.20	720.00	864.00
Heath,Emma	Senior Manager	2/10/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), A Chepenik (EY), and FOMB staff to discuss FY22 PRIDCO fiscal plan analysis.	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/10/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and A. Chepenik (EY) regarding COVID-19 state and local funding announcement for Puerto Rico and municipalities	0.20	720.00	144.00
Heath,Emma	Senior Manager	2/10/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and C. Good (EY) regarding revisions to FP variance and board concerns slides of HB120	0.80	720.00	576.00
Heath,Emma	Senior Manager	2/10/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and C. Good (EY) regarding updates required to HB120 presentation for purpose of presenting to the Board.	0.70	720.00	504.00
Heath,Emma	Senior Manager	2/10/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding COVID state and local funding for Puerto Rico under Biden package.	0.30	720.00	216.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	2/10/2021	T3 - Long Term Projections	Participate in call with Maria Lopez (FOMB), J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) to discuss updates needed to the HB 120 impact slide deck for the Oversight Board	0.70	720.00	504.00
Heath,Emma	Senior Manager	2/10/2021	T3 - Long Term Projections	Prepare graph and slide content for HB120 deck slide regarding incremental benefits paid by Commonwealth.	1.30	720.00	936.00
Heath,Emma	Senior Manager	2/10/2021	T3 - Long Term Projections	Review and revise PRIDCO scope of work document for addition of privatization study	0.70	720.00	504.00
Heath,Emma	Senior Manager	2/10/2021	T3 - Long Term Projections	Review and update for changes requested by J. Santambrogio (EY) to HB120 presentation	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/10/2021	T3 - Long Term Projections	Review COVID state and local funding for Puerto Rico under Biden package.	0.70	720.00	504.00
Heath,Emma	Senior Manager	2/10/2021	T3 - Long Term Projections	Review FP surplus comparison calculation for HB120 impact analysis.	0.60	720.00	432.00
Jacobsen,Katherine Anne	Senior	2/10/2021	T3 - Long Term Projections	Analyze direct funding estimates for Puerto Rico municipalities posted by House Committee on Oversight and Reform for new Biden stimulus proposal	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	2/10/2021	T3 - Long Term Projections	Build a tracker for updated disbursement data published by the U.S. Department of Health & Human Services' Tracking Accountability in Government Grants System for the CARES Act healthcare related grants to Puerto Rico	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	2/10/2021	T3 - Long Term Projections	Build a tracker for updated disbursement data published from the Main Street Lending Program for the CARES Act Economic Stabilization Loans	0.70	445.00	311.50
Jacobsen,Katherine Anne	Senior	2/10/2021	T3 - Long Term Projections	Build a tracker for updated disbursement data published from the Pandemic Response Accountability Committee	1.30	445.00	578.50
Jacobsen,Katherine Anne	Senior	2/10/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding COVID state and local funding for Puerto Rico under Biden package.	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	2/10/2021	T3 - Long Term Projections	Participate in call with Maria Lopez (FOMB), J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) to discuss updates needed to the HB 120 impact slide deck for the Oversight Board	0.70	445.00	311.50
Jacobsen,Katherine Anne	Senior	2/10/2021	T3 - Long Term Projections	Review new draft bill mark-up regarding state and local funding for Puerto Rico under the proposed Biden stimulus plan	0.70	445.00	311.50
Jacobsen,Katherine Anne	Senior	2/10/2021	T3 - Long Term Projections	Update analysis of the impact of HB120 on the fiscal plan surplus based on revised debt service	1.10	445.00	489.50
Jacobsen,Katherine Anne	Senior	2/10/2021	T3 - Long Term Projections	Update table for slides with overview of impact of HB120 on the fiscal plan surplus based on revised debt service	0.30	445.00	133.50
Kane,Collin	Senior	2/10/2021	T3 - Long Term Projections	Review ERS Milliman report and assumptions in order to align liability match results	1.40	405.00	567.00
Kane,Collin	Senior	2/10/2021	T3 - Long Term Projections	Review ERS plan provisions to assess key provisions impacting the preparation of liability programming including assessment of provisions impacting attribution period calculations.	2.30	405.00	931.50
Knapp,Nicole Penelope	Senior	2/10/2021	T3 - Long Term Projections	Assess the extent that modelled unemployment disbursements diverge from actual PR disbursement data to find key driver PUA differences	2.60	445.00	1,157.00
Knapp,Nicole Penelope	Senior	2/10/2021	T3 - Long Term Projections	Disaggregate data in the GNP model from quarterly data to monthly data. Aggregate impacts on GNP by month and quarter for each stimulus bill	2.60	445.00	1,157.00
Knapp,Nicole Penelope	Senior	2/10/2021	T3 - Long Term Projections	Extend the biden stimulus forecast of unemployment benefits through the end of next fiscal year using the CBO forecast	2.30	445.00	1,023.50
Knapp,Nicole Penelope	Senior	2/10/2021	T3 - Long Term Projections	Incorporate latest PR disbursement data into personal income and unemployment forecast	1.10	445.00	489.50
Knapp,Nicole Penelope	Senior	2/10/2021	T3 - Long Term Projections	Update data on PR disbursements for unemployment benefits with latest release	0.70	445.00	311.50
Latham,Willow Genevieve	Senior	2/10/2021	T3 - Long Term Projections	Analyze and annotating Tilson proposal - Technical section	0.80	445.00	356.00
Latham,Willow Genevieve	Senior	2/10/2021	T3 - Long Term Projections	Draft template slides for the Proposal Analysis presentation - slide master	0.30	445.00	133.50
Latham,Willow Genevieve	Senior	2/10/2021	T3 - Long Term Projections	Prepare out template slides for qualifications section of Proposal Analysis presentation	1.80	445.00	801.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Latham, Willow Genevieve	Senior	2/10/2021	T3 - Long Term Projections	Prepare out template slides for team description section of Proposal Analysis presentation	1.40	445.00	623.00
Leonis, Temisan	Senior	2/10/2021	T3 - Long Term Projections	Participate in meeting with G. Maldonado (FOMB), M. Gonzalez (AAFAF), E. Guzman (AAFAF), A. Chepenik (EY), J. Phillips (EY), G. Eaton (EY) and T. Leonis (EY) to discuss parametric insurance presentation deck.	0.20	445.00	89.00
Levy, Sheva R	Partner/Principal	2/10/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinsey and EY regarding pension assumptions for fiscal plan. EY participants are J Santambrogio (EY), C Good (EY) and S Levy (EY)	0.40	721.00	288.40
Levy, Sheva R	Partner/Principal	2/10/2021	T3 - Long Term Projections	Participate in call with Maria Lopez (FOMB), J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) to discuss updates needed to the HB 120 impact slide deck for the Oversight Board	0.70	721.00	504.70
Levy, Sheva R	Partner/Principal	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.50	721.00	360.50
Levy, Sheva R	Partner/Principal	2/10/2021	T3 - Long Term Projections	Participate in call with M Lopez (FOMB), C Ortiz (FOMB), C Good (EY) and S Levy (EY) regarding Social Security payroll updates for PRDE	0.40	721.00	288.40
Levy, Sheva R	Partner/Principal	2/10/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and M Lopez (FOMB) regarding potential legislative amendments to HB 120	0.40	721.00	288.40
Levy, Sheva R	Partner/Principal	2/10/2021	T3 - Long Term Projections	Review edits from Proskauer identifying HB 120 considerations under PROMESA	0.80	721.00	576.80
Levy, Sheva R	Partner/Principal	2/10/2021	T3 - Long Term Projections	Review analysis of HB 120 impact on Commonwealth fiscal plan surplus	0.90	721.00	648.90
Mackie, James	Executive Director	2/10/2021	T3 - Long Term Projections	Research appropriate multipliers for stimulus effects for Puerto Rico	1.60	810.00	1,296.00
Mackie, James	Executive Director	2/10/2021	T3 - Long Term Projections	Review QUEST disaggregation of SUT payments	0.40	810.00	324.00
Mackie, James	Executive Director	2/10/2021	T3 - Long Term Projections	Review QUEST Fiscal Note Template	0.40	810.00	324.00
Mackie, James	Executive Director	2/10/2021	T3 - Long Term Projections	Review QUEST macro analysis of CTC, ETIC in stimulus bill	1.40	810.00	1,134.00
Mairena, Daisy	Staff	2/10/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss responses received via email from account holders as of 2/10/2021 for the December 31, 2020 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/10/2021	T3 - Plan of Adjustment	Prepare draft email to Superintendent of the Capitol as of 2/10/2021 to follow up on outstanding bank statements as of 12/31/2020 testing period cash balances requests.	0.30	245.00	73.50
Mairena, Daisy	Staff	2/10/2021	T3 - Plan of Adjustment	Update rolling analysis of outstanding requests to Commonwealth instrumentalities to incorporate new responses received from account holders as of 2/10/2021 for the December 31, 2020 testing period.	0.70	245.00	171.50
Mairena, Daisy	Staff	2/10/2021	T3 - Plan of Adjustment	Update fields within the Relativity platform as of 02/10/2021 for 26 Banco Popular accounts held by the Housing Financing Authority to capture documents supporting 12/31/2020 cash balances.	2.60	245.00	637.00
Mairena, Daisy	Staff	2/10/2021	T3 - Plan of Adjustment	Update fields within the Relativity platform as of 02/10/2021 for an additional 29 Banco Popular accounts held by the Housing Financing Authority to capture documents supporting 12/31/2020 cash balances.	2.90	245.00	710.50
Mairena, Daisy	Staff	2/10/2021	T3 - Plan of Adjustment	Update fields within the Relativity platform as of 02/10/2021 for an additional 7 Banco Popular accounts held by the Housing Financing Authority to capture documents supporting 12/31/2020 cash balances.	0.70	245.00	171.50
Mairena, Daisy	Staff	2/10/2021	T3 - Plan of Adjustment	Update fields within the Relativity platform as of 02/10/2021 for 13 Banco Popular accounts held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) to capture documents supporting 12/31/2020 cash balances	1.30	245.00	318.50
Mairena, Daisy	Staff	2/10/2021	T3 - Plan of Adjustment	Update fields within the Relativity platform as of 02/10/2021 for an additional six Banco Santander accounts held by the Office of Court Administration to capture documents supporting 12/31/2020 cash balances	0.60	245.00	147.00
Malhotra, Gaurav	Partner/Principal	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Malhotra, Gaurav	Partner/Principal	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Moran-Eserski,Javier	Senior	2/10/2021	T3 - Long Term Projections	Participate in a working session with N. Dalmau (FOMB), A. Sanjenis (FOMB), and J. Moran-Eserski (EY) to discuss outstanding FY2021 municipal PayGo debt	0.70	445.00	311.50
Mullins,Daniel R	Executive Director	2/10/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY) and J Burr (EY) to discuss the PROMESA 205 letter regarding the ERP implementation issues	1.20	810.00	972.00
Mullins,Daniel R	Executive Director	2/10/2021	T3 - Long Term Projections	Prepare CTC/ETC estimate of effects for Puerto Rico and multipliers for economic implications	1.40	810.00	1,134.00
Mullins,Daniel R	Executive Director	2/10/2021	T3 - Long Term Projections	Prepare suggestions for augmentation of ERP progress report, including CAFR and CFO recommendations	2.30	810.00	1,863.00
Mullins,Daniel R	Executive Director	2/10/2021	T3 - Long Term Projections	Review Act 173 assessment of act's provision for delayed tax filing, changes to the MIF, ECommerce and Marketplace facilitators	1.80	810.00	1,458.00
Mullins,Daniel R	Executive Director	2/10/2021	T3 - Long Term Projections	Review Act 60-169 municipal objection to Commonwealth granting of tax credits, initial assessment and identification proposals for fiscal note assessment, and review of related Act 169 204 letter final revisions	2.10	810.00	1,701.00
Mullins,Daniel R	Executive Director	2/10/2021	T3 - Long Term Projections	Review SUT revenue flow composition and forecast for the individual components out 30 years, including COFINA, CVI, and special fund contributions and comparison general funds FY2021 estimates to McK estimates	1.10	810.00	891.00
Neziroski,David	Staff	2/10/2021	T3 - Fee Applications / Retention	Continue to prepare the December application	2.90	245.00	710.50
Nguyen,Jimmy Hoang Huy	Staff	2/10/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss updated coding for the analysis of liabilities arising from HB 120	0.60	271.00	162.60
Nguyen,Jimmy Hoang Huy	Staff	2/10/2021	T3 - Long Term Projections	Update the mortality assumption used in the calculation of the Hybrid liability under HB120	0.80	271.00	216.80
Nguyen,Jimmy Hoang Huy	Staff	2/10/2021	T3 - Long Term Projections	Revise the valuation system HB 120 calculations to update the contribution and salary timing for all participants in the TRS plan	1.80	271.00	487.80
Nguyen,Jimmy Hoang Huy	Staff	2/10/2021	T3 - Long Term Projections	Revise the valuation system HB 120 calculations to include FY19-20 raises for TRS participants in the Hybrid Plan	1.90	271.00	514.90
Nguyen,Jimmy Hoang Huy	Staff	2/10/2021	T3 - Long Term Projections	Revise the valuation system HB 120 calculations to include FY19-20 raises for TRS participants in the DB Plan	2.10	271.00	569.10
Nguyen,Jimmy Hoang Huy	Staff	2/10/2021	T3 - Long Term Projections	Revise the valuation system HB 120 calculations to include FY19-20 raises for TRS participants in the DB Plan - LOA participants only	2.30	271.00	623.30
Nichols,Carly	Senior Manager	2/10/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss updated coding for the analysis of liabilities arising from HB 120	0.60	655.00	393.00
Panagiotakis,Sofia	Senior Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	1.20	720.00	864.00
Panagiotakis,Sofia	Senior Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Panagiotakis,Sofia	Senior Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Panagiotakis,Sofia	Senior Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Phillips,Jeffrey M.	Executive Director	2/10/2021	T3 - Long Term Projections	Participate in meeting with G. Maldonado (FOMB), M. Gonzalez (AAFAF), E. Guzman (AAFAF), A. Chepenik (EY), J. Phillips (EY), G. Eaton (EY) and T. Leonis (EY) to discuss parametric insurance presentation deck.	0.20	810.00	162.00
Poncon,Theodore	Staff	2/10/2021	T3 - Creditor Mediation Support	Redacted	1.00	245.00	245.00
Poncon,Theodore	Staff	2/10/2021	T3 - Creditor Mediation Support	Redacted	1.10	245.00	269.50
Poncon,Theodore	Staff	2/10/2021	T3 - Creditor Mediation Support	Redacted	1.10	245.00	269.50
Poncon,Theodore	Staff	2/10/2021	T3 - Creditor Mediation Support	Redacted	1.20	245.00	294.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Poncon, Theodore	Staff	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.90	245.00	220.50
Poncon, Theodore	Staff	2/10/2021	T3 - Creditor Mediation Support	Redacted	2.40	245.00	588.00
Poncon, Theodore	Staff	2/10/2021	T3 - Creditor Mediation Support	Redacted	2.40	245.00	588.00
Poncon, Theodore	Staff	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.90	245.00	220.50
Ramirez, Jessica I.	Senior	2/10/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss responses received via email from account holders as of 2/10/2021 for the December 31, 2020 rollforward period.	0.40	445.00	178.00
Robles, Daniel Alexander	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	1.00	595.00	595.00
Robles, Daniel Alexander	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	1.00	595.00	595.00
Robles, Daniel Alexander	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	1.50	595.00	892.50
Rubin, Joshua A.	Staff	2/10/2021	T3 - Long Term Projections	Prepare crosstabs of US SNAP benefits by income quintile	0.60	245.00	147.00
Rubin, Joshua A.	Staff	2/10/2021	T3 - Long Term Projections	Prepare crosstabs of US SNAP benefits by Puerto Rico income quintile	0.60	245.00	147.00
Rubin, Joshua A.	Staff	2/10/2021	T3 - Long Term Projections	Prepare section explaining reasoning for using Method 1 over Method 2 to estimate SNAP benefits	0.80	245.00	196.00
Rubin, Joshua A.	Staff	2/10/2021	T3 - Long Term Projections	Prepare section for SNAP memorandum explaining component asset types used to create asset variables in model to estimate SNAP benefits	0.80	245.00	196.00
Sanchez-Riveron, Déborah	Staff	2/10/2021	T3 - Plan of Adjustment	Update analysis of documentation supporting the 12/31/2020 Cash Balance Update, as of 2/10/2021.	1.30	245.00	318.50
Sanchez-Riveron, Déborah	Staff	2/10/2021	T3 - Plan of Adjustment	Update historical TSA schedule with account balances as of 2/10/2021 for the December 31, 2020, review period.	2.60	245.00	637.00
Santambrogio, Juan	Executive Director	2/10/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	2/10/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinsey and EY regarding pension assumptions for fiscal plan. EY participants are J Santambrogio (EY), C Good (EY) and S Levy (EY)	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	2/10/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss the draft PROMESA 205 letter regarding the ERP implementation and CAFR completion	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	2/10/2021	T3 - Long Term Projections	Participate in call with Maria Lopez (FOMB), J. Santambrogio (EY), S. Levy (EY), E. Heath (EY), C. Good (EY), and K. Jacobsen (EY) to discuss updates needed to the HB 120 impact slide deck for the Oversight Board	0.70	810.00	567.00
Santambrogio, Juan	Executive Director	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Santambrogio, Juan	Executive Director	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Santambrogio, Juan	Executive Director	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00
Santambrogio, Juan	Executive Director	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00
Santambrogio, Juan	Executive Director	2/10/2021	T3 - Long Term Projections	Review analysis related to incremental revenues due to potential enhanced benefits from the Federal Government	1.20	810.00	972.00
Santambrogio, Juan	Executive Director	2/10/2021	T3 - Plan of Adjustment	Review final term sheet of settlement with GO creditors to understand impact on cash projections analysis	0.90	810.00	729.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	2/10/2021	T3 - Long Term Projections	Review final version of presentation to the Board regarding proposed House Bill 120	1.60	810.00	1,296.00
Sarna, Shavi	Senior Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	1.20	720.00	864.00
Sarna, Shavi	Senior Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Soutendijk, Tyler	Staff	2/10/2021	T3 - Long Term Projections	Prepare methodology for correlation matrices of sector employment levels in R	1.70	245.00	416.50
Soutendijk, Tyler	Staff	2/10/2021	T3 - Long Term Projections	Pull ACS 5-Year employment data for all 78 municipalities for 2014-2016	0.80	245.00	196.00
Stricklin, Todd	Senior	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.60	405.00	243.00
Stuber, Emily Grace	Senior	2/10/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss updated coding for the analysis of liabilities arising from HB 120	0.60	405.00	243.00
Stuber, Emily Grace	Senior	2/10/2021	T3 - Long Term Projections	Review decrement assumptions in TRS Hybrid benefits coding for HB 120 costing	1.40	405.00	567.00
Stuber, Emily Grace	Senior	2/10/2021	T3 - Long Term Projections	Develop initial interest credit assumption for TRS Hybrid plan for HB 120 costing	1.70	405.00	688.50
Tague, Robert	Executive Director	2/10/2021	T3 - Long Term Projections	Participate in call with COR3, McKinsey, FOMB regarding latest data submission from COR 3 and expectations of DRF spending and timeline. EY participants include: M. Glynn (EY), R. Tague (EY), G. Eaton (EY) and E. Heath (EY).	1.20	810.00	972.00
Tague, Robert	Executive Director	2/10/2021	T3 - Long Term Projections	Prepare status update on legislature scoring process including next steps to share with team	0.30	810.00	243.00
Tague, Robert	Executive Director	2/10/2021	T3 - Long Term Projections	Review Act 60-2019 to analyze proposed amendments impact from senate bill 132	1.10	810.00	891.00
Tague, Robert	Executive Director	2/10/2021	T3 - Creditor Mediation Support	Redacted	1.60	810.00	1,296.00
Tague, Robert	Executive Director	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tague, Robert	Executive Director	2/10/2021	T3 - Long Term Projections	Review senate bill 101 for scoring including Fiscal Plan impact	0.30	810.00	243.00
Tague, Robert	Executive Director	2/10/2021	T3 - Long Term Projections	Review senate bill 113 for scoring including Fiscal Plan impact	0.30	810.00	243.00
Tague, Robert	Executive Director	2/10/2021	T3 - Long Term Projections	Review senate bill 132 for scoring including Fiscal Plan impact	0.30	810.00	243.00
Tague, Robert	Executive Director	2/10/2021	T3 - Long Term Projections	Review senate bill 40 for scoring including Fiscal Plan impact	0.30	810.00	243.00
Tan, Riyandi	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Tan, Riyandi	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Tucker, Varick Richaud Raphael	Manager	2/10/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Venkatramanan, Siddhu	Manager	2/10/2021	T3 - Plan of Adjustment	Analyze results of documentation troubleshoot process identified during the weekly workspace maintenance for the cash analysis workstream as of 2/10/21.	2.80	595.00	1,666.00
Yodice, Frank	Senior	2/10/2021	T3 - Plan of Adjustment	Analyze Section III C of the Disclosure Statement to Determine data and information that needs to be updated	2.30	445.00	1,023.50
Yodice, Frank	Senior	2/10/2021	T3 - Plan of Adjustment	Identify relevant sources for COVID relief allocation and disbursement data from previous updates and identify new sources to enable more efficient data tracking and entry	2.20	445.00	979.00
Yodice, Frank	Senior	2/10/2021	T3 - Plan of Adjustment	Outline and track Disclosure Statement data relating to Federal Funds section III. C. 7.	2.40	445.00	1,068.00
Yodice, Frank	Senior	2/10/2021	T3 - Plan of Adjustment	Outline and tracked Disclosure Statement data relating to Federal Disaster Funding and COVID -19 Pandemic Response section V. B	1.40	445.00	623.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Yodice, Frank	Senior	2/10/2021	T3 - Long Term Projections	Review FFIS allocation regarding Substance Abuse and Mental Health Services Administration, and identify corresponding allocation in our internal COVID Relief Breakdown	0.20	445.00	89.00
Yodice, Frank	Senior	2/10/2021	T3 - Long Term Projections	Review unemployment data from QUEST to understand fluctuations and variance.	0.30	445.00	133.50
Yodice, Frank	Senior	2/10/2021	T3 - Long Term Projections	Send email to E. Heath regarding discrepancies in FFIS data for SBA and Treasury funding allocations	0.10	445.00	44.50
Zhao, Leqi	Senior	2/10/2021	T3 - Long Term Projections	Review forecast results for individual components of CVI SUT for CVI SUT forecast	0.60	445.00	267.00
Zhao, Leqi	Senior	2/10/2021	T3 - Long Term Projections	Prepare cash grants data for each municipality in order to create maps for DDEC cash grant analysis	2.10	445.00	934.50
Almbaid, Nahla	Staff	2/11/2021	T3 - Long Term Projections	Add cash grants data to DDEC map	2.10	245.00	514.50
Almbaid, Nahla	Staff	2/11/2021	T3 - Long Term Projections	Categorize shapefile municipalities by poverty rate for DDEC map	1.80	245.00	441.00
Almbaid, Nahla	Staff	2/11/2021	T3 - Long Term Projections	Organize news release data from USDOL for UI claims model	1.20	245.00	294.00
Ban, Menuka	Manager	2/11/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), D. Mullins (EY), and M. Ban (EY) to discuss the SUT impact from potential introduction of EITC, CTC, and SSI	0.50	595.00	297.50
Ban, Menuka	Manager	2/11/2021	T3 - Long Term Projections	Participate in call with McKinsey, FOMB, J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), M. Ban (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the fiscal plan update process and timeline.	0.50	595.00	297.50
Ban, Menuka	Manager	2/11/2021	T3 - Long Term Projections	Participate in working session to prepare the timeline and planning for the fiscal analysis and bills review process. EY attendees include D. Mullins (EY), M. Ban (EY), R. Tague (EY), and I. Barati Stec (EY).	0.90	595.00	535.50
Ban, Menuka	Manager	2/11/2021	T3 - Long Term Projections	Prepare draft for Valerie confirming the dates and process flow for fiscal plan analysis	0.80	595.00	476.00
Ban, Menuka	Manager	2/11/2021	T3 - Long Term Projections	Provide framework for the final EITC and CTC and SSI analysis to calculate SUT impact	0.60	595.00	357.00
Ban, Menuka	Manager	2/11/2021	T3 - Long Term Projections	Review Act 172 and documents send for the bills review to prepare the fiscal note analysis	1.10	595.00	654.50
Ban, Menuka	Manager	2/11/2021	T3 - Long Term Projections	Review Natalie's letter asking for an extension on SB-92 and update the bills tracking sheet	0.60	595.00	357.00
Ban, Menuka	Manager	2/11/2021	T3 - Long Term Projections	Review of EITC and CTC and SSI results to finalize the SUT impact to send to Juan	1.10	595.00	654.50
Ban, Menuka	Manager	2/11/2021	T3 - Long Term Projections	Review template for PS132 detailed review and make necessary adjustment	2.60	595.00	1,547.00
Ban, Menuka	Manager	2/11/2021	T3 - Long Term Projections	Review the estimates of the CTC impact and EITC impact on SUT collection	0.50	595.00	297.50
Barati Stec, Izabella	Manager	2/11/2021	T3 - Long Term Projections	Review initial analysis of S 40, draft initial note	2.80	595.00	1,666.00
Barati Stec, Izabella	Manager	2/11/2021	T3 - Long Term Projections	Review research on Act 101 of PR	1.60	595.00	952.00
Barati Stec, Izabella	Manager	2/11/2021	T3 - Long Term Projections	Draft initial impacts of S40	1.20	595.00	714.00
Barati Stec, Izabella	Manager	2/11/2021	T3 - Long Term Projections	Participate in working session to prepare the timeline and planning for the fiscal analysis and bills review process. EY attendees include D. Mullins (EY), M. Ban (EY), R. Tague (EY), and I. Barati Stec (EY).	0.90	595.00	535.50
Barati Stec, Izabella	Manager	2/11/2021	T3 - Long Term Projections	Review comprehensive data on tax expenditures in PR	2.10	595.00	1,249.50
Berger, Daniel L.	Manager	2/11/2021	T3 - Long Term Projections	Prepare spreadsheet to estimate the SUT revenue impacts of the expanded programs for Biden stimulus	1.90	595.00	1,130.50
Berger, Daniel L.	Manager	2/11/2021	T3 - Long Term Projections	Research CTC to improve estimates (need to understand credit changes when TCJA expires, phase-in, phase-outs, indexing of the credit, etc.)	1.10	595.00	654.50
Berger, Daniel L.	Manager	2/11/2021	T3 - Long Term Projections	Research economic multipliers for revenue impacts of 30 year estimates	0.70	595.00	416.50
Berger, Daniel L.	Manager	2/11/2021	T3 - Long Term Projections	Substantial adjustments to 30 year model for SSI, SNAP, EITC out year forecasts	1.30	595.00	773.50
Berk, Adam S.	Partner/Principal	2/11/2021	T3 - Long Term Projections	Participate in call with A Berk (EY), S Levy (EY) and C Good (EY) to discuss HB 120 board deliverable	0.40	721.00	288.40
Berk, Adam S.	Partner/Principal	2/11/2021	T3 - Long Term Projections	Review and analyze HB 120 board 40 year projections.	1.90	721.00	1,369.90

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	2/11/2021	T3 - Long Term Projections	Participate in call with D Alvarez (FOMB) and J. Burr (EY) to discuss the fiscal plan costs for PREPA and PRASA for FY22	0.90	595.00	535.50
Burr,Jeremy	Manager	2/11/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Burr,Jeremy	Manager	2/11/2021	T3 - Long Term Projections	Participate in working meeting with C Tirado (Retiro), C Ortiz (FOMB), M Lopez (FOMB) and J Burr (EY) to review the FY22 PayGo due diligence request list	1.80	595.00	1,071.00
Burr,Jeremy	Manager	2/11/2021	T3 - Long Term Projections	Prepare feedback on upcoming meeting with the retirement board regarding PayGo	0.30	595.00	178.50
Burr,Jeremy	Manager	2/11/2021	T3 - Long Term Projections	Prepare PREPA & PRASA FY22 invoice reconciliation agenda	0.60	595.00	357.00
Burr,Jeremy	Manager	2/11/2021	T3 - Long Term Projections	Prepare suggested agency management of federal funds to support CARES act projections	0.80	595.00	476.00
Burr,Jeremy	Manager	2/11/2021	T3 - Long Term Projections	Prepare summary of PRIDCO's budget submission to FOMB for FY22 as it compares to prior year	0.80	595.00	476.00
Burr,Jeremy	Manager	2/11/2021	T3 - Long Term Projections	Provide revisions to the PRIDCO process letter and kick off deck	0.70	595.00	416.50
Burr,Jeremy	Manager	2/11/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Campbell,Nnaji-Semayi	Senior	2/11/2021	T3 - Long Term Projections	Analyze essential requirements for grant administration lead and build out key personnel slide for Grant Administration lead aligned with key requirements	1.40	445.00	623.00
Campbell,Nnaji-Semayi	Senior	2/11/2021	T3 - Long Term Projections	Analyze essential requirements for technology lead and build out key personnel slide for technology lead aligned with key requirements	1.60	445.00	712.00
Canter,Matthew Alan	Manager	2/11/2021	T3 - Creditor Mediation Support	Redacted	1.40	595.00	833.00
Canter,Matthew Alan	Manager	2/11/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Canter,Matthew Alan	Manager	2/11/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Canter,Matthew Alan	Manager	2/11/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Canter,Matthew Alan	Manager	2/11/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Canter,Matthew Alan	Manager	2/11/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Chan,Jonathan	Manager	2/11/2021	T3 - Creditor Mediation Support	Redacted	2.10	595.00	1,249.50
Chan,Jonathan	Manager	2/11/2021	T3 - Plan of Adjustment	Review the updates to the 12/31/20 cash balances reporting workbook analysis on 02/11/21.	2.40	595.00	1,428.00
Chan,Jonathan	Manager	2/11/2021	T3 - Plan of Adjustment	Review updated analysis of documentation supporting the 12/31/20 Cash Balance Update, as of 02/11/21.	1.40	595.00	833.00
Chan,Jonathan	Manager	2/11/2021	T3 - Plan of Adjustment	Update the 12/31/20 testing period draft presentation for the Board on 02/11/21.	2.20	595.00	1,309.00
Chawla,Sonia	Manager	2/11/2021	T3 - Plan of Adjustment	Perform quality review of the source data produced from the Relativity platform for the 12/31/2020 cash balances update as of 02/11/2021 to ensure all recent changes were captured.	2.70	595.00	1,606.50
Chawla,Sonia	Manager	2/11/2021	T3 - Plan of Adjustment	Perform quality review of the reporting workbook outputs for the 12/31/2020 cash balances as of 02/11/2021 to ensure all inputs were captured and appropriately reflected in reporting.	2.60	595.00	1,547.00
Chawla,Sonia	Manager	2/11/2021	T3 - Plan of Adjustment	Prepare analysis with follow up items identified during second level review of the data input for 12/31/2020 cash balances reporting workbook analysis as of 02/11/2021.	0.30	595.00	178.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	2/11/2021	T3 - Plan of Adjustment	Prepare analysis of observations from quality review of the reporting workbook output for 12/31/2020 cash balances report as of 02/11/2021.	0.20	595.00	119.00
Chepenik,Adam Brandon	Partner/Principal	2/11/2021	T3 - Long Term Projections	Review macro forecast materials for FOMB strategy session	0.20	870.00	174.00
Chepenik,Adam Brandon	Partner/Principal	2/11/2021	T3 - Long Term Projections	Review PDP analysis outline on HB500.	0.20	870.00	174.00
Chepenik,Adam Brandon	Partner/Principal	2/11/2021	T3 - Long Term Projections	Review roster analysis transmitted by A Cruz (FOMB)	0.30	870.00	261.00
Federer,Joshua Lee	Staff	2/11/2021	T3 - Creditor Mediation Support	Redacted	0.60	245.00	147.00
Federer,Joshua Lee	Staff	2/11/2021	T3 - Creditor Mediation Support	Redacted	2.30	245.00	563.50
Federer,Joshua Lee	Staff	2/11/2021	T3 - Creditor Mediation Support	Redacted	1.30	245.00	318.50
Federer,Joshua Lee	Staff	2/11/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Federer,Joshua Lee	Staff	2/11/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Federer,Joshua Lee	Staff	2/11/2021	T3 - Creditor Mediation Support	Redacted	1.50	245.00	367.50
Federer,Joshua Lee	Staff	2/11/2021	T3 - Creditor Mediation Support	Redacted	1.20	245.00	294.00
Gelfond,Hilary	Staff	2/11/2021	T3 - Long Term Projections	Address comments in memo on expanding SNAP to Puerto Rico	0.80	245.00	196.00
Gelfond,Hilary	Staff	2/11/2021	T3 - Long Term Projections	Review progress of opportunity gap correlation matrices in order to resolve outstanding questions	0.60	245.00	147.00
Gelfond,Hilary	Staff	2/11/2021	T3 - Long Term Projections	Estimate the fiscal impacts of S.132 for Puerto Rico	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/11/2021	T3 - Long Term Projections	Estimate the labor supply effects S.132 for Puerto Rico	1.10	245.00	269.50
Gelfond,Hilary	Staff	2/11/2021	T3 - Long Term Projections	Evaluate the text of the new Biden stimulus bill to identify key provisions on EITC/CTC for Puerto Rico	0.90	245.00	220.50
Gelfond,Hilary	Staff	2/11/2021	T3 - Long Term Projections	Extend CTC and EITC macroeconomic impacts and SUT revenue effects to 2049	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/11/2021	T3 - Long Term Projections	Gather data on state revenue collections compered to prior year, by month, for monthly update	0.30	245.00	73.50
Glavin,Amanda Jane	Senior	2/11/2021	T3 - Long Term Projections	Prepare summary table of NY revenues from gambling	0.90	445.00	400.50
Glavin,Amanda Jane	Senior	2/11/2021	T3 - Long Term Projections	Review history of VLTs in South Dakota since 1990	1.60	445.00	712.00
Glavin,Amanda Jane	Senior	2/11/2021	T3 - Long Term Projections	Review location of VLTs in New York and impact on casino revenue	1.80	445.00	801.00
Good JR,Clark E	Manager	2/11/2021	T3 - Long Term Projections	Review resolution on HB 120 to be proposed to the board	0.30	519.00	155.70
Good JR,Clark E	Manager	2/11/2021	T3 - Long Term Projections	Participate in call with A Berk (EY), S Levy (EY) and C Good (EY) to discuss HB 120 board deliverable	0.40	519.00	207.60
Good JR,Clark E	Manager	2/11/2021	T3 - Long Term Projections	Review PREPA / LUMA transition Q&A for concerns related to treatment of accrued PREPA-ERS pension benefits	0.40	519.00	207.60
Good JR,Clark E	Manager	2/11/2021	T3 - Long Term Projections	Participate in a call with C Kane (EY) and C Good (EY) regarding leveraging prior match with Milliman in setting up liability projections for ERS	0.80	519.00	415.20
Heath,Emma	Senior Manager	2/11/2021	T3 - Long Term Projections	Conduct review and prepare summary of proposed house bill 500.	2.80	720.00	2,016.00
Heath,Emma	Senior Manager	2/11/2021	T3 - Long Term Projections	Email to K. Jacobsen (EY) regarding communication to FOMB staff to gather further data on VOID relief spending from agencies	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/11/2021	T3 - Long Term Projections	Participate in call with E Heath (EY) and J Matla (EY) to discuss HR500 bill	1.10	720.00	792.00
Heath,Emma	Senior Manager	2/11/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and J. Matla (EY) regarding letter to Govt to change PRIDCO fiscal plan and budget timeline.	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/11/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding status of data gathering for COVID-19 relief spending tracking.	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/11/2021	T3 - Long Term Projections	Participate in call with V. Bernal (FOMB) and E. Heath (EY) regarding letter required for change in PRIDCO fiscal plan and budget timeline.	0.20	720.00	144.00
Heath,Emma	Senior Manager	2/11/2021	T3 - Long Term Projections	Participate in call with V. Maldonado (FOMB) and E. Heath (EY) regarding status of various bill reviews (JR82, HB500, HB499)	0.20	720.00	144.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	2/11/2021	T3 - Long Term Projections	Prepare comments and critiques HB500 requested by V. Maldonado (FOMB).	2.70	720.00	1,944.00
Heath,Emma	Senior Manager	2/11/2021	T3 - Long Term Projections	Review and comment on proposed agenda and presentation to PRIDCO for budget and fiscal plan kick off meeting.	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/11/2021	T3 - Long Term Projections	Review and update letter required for change in PRIDCO fiscal plan and budget timeline.	0.30	720.00	216.00
Jacobsen,Katherine Anne	Senior	2/11/2021	T3 - Long Term Projections	Draft email to E. Heath (EY) providing update on COVID relief funding items where disbursement sources are not available on public websites in preparation for slides for SAAC meeting	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	2/11/2021	T3 - Long Term Projections	Draft email to FOMB requesting detail on federal grant spending related to nutrition assistance	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	2/11/2021	T3 - Long Term Projections	Draft email to FOMB requesting detail on federal grant spending related to public transportation	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	2/11/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding status of data gathering for COVID-19 relief spending tracking.	0.30	445.00	133.50
Kane,Collin	Senior	2/11/2021	T3 - Long Term Projections	Participate in a call with C Kane (EY) and C Good (EY) regarding leveraging prior match with Milliman in setting up liability projections for ERS	0.80	405.00	324.00
Kane,Collin	Senior	2/11/2021	T3 - Long Term Projections	Analyze liability results in comparison to prior Milliman report for retirees.	1.90	405.00	769.50
Kane,Collin	Senior	2/11/2021	T3 - Long Term Projections	Analyze liability results in comparison to prior Milliman report for actives.	2.20	405.00	891.00
Knapp,Nicole Penelope	Senior	2/11/2021	T3 - Long Term Projections	Incorporate new data from weekly unemployment release into the Step 1 personal income workbook	1.20	445.00	534.00
Knapp,Nicole Penelope	Senior	2/11/2021	T3 - Long Term Projections	Review background documents for Fiscal Note section 132 and summarize key provisions needed analysis	2.90	445.00	1,290.50
Knapp,Nicole Penelope	Senior	2/11/2021	T3 - Long Term Projections	Review background documents for Fiscal Note section 140	2.90	445.00	1,290.50
Latham,Willow Genevieve	Senior	2/11/2021	T3 - Long Term Projections	Call with A. Ramirez (EY) and W. Latham (EY) on alignment of Experience and Qualifications sections of template Proposal Analysis presentation	0.60	445.00	267.00
Latham,Willow Genevieve	Senior	2/11/2021	T3 - Long Term Projections	Draft forwardable email for A. Cruz (FOMB) on certification of no conflict of interest for Proponents	0.80	445.00	356.00
Latham,Willow Genevieve	Senior	2/11/2021	T3 - Long Term Projections	Prepare experience section of Proposal Analysis template presentation	0.70	445.00	311.50
Leonis,Temisan	Senior	2/11/2021	T3 - Long Term Projections	Review Act 178-2010 (Puerto Rico Rum) Legislation.	1.30	445.00	578.50
Leonis,Temisan	Senior	2/11/2021	T3 - Long Term Projections	Review argument in monoline reply regarding PRIFA stay motion.	2.20	445.00	979.00
Leonis,Temisan	Senior	2/11/2021	T3 - Long Term Projections	Review supplemental background in monoline reply regarding PRIFA stay motion.	1.60	445.00	712.00
Leonis,Temisan	Senior	2/11/2021	T3 - Long Term Projections	Review the Rum Excise Tax Cover-over: Legislative History and Current Issues by the Congressional Research Service.	0.80	445.00	356.00
Leonis,Temisan	Senior	2/11/2021	T3 - Long Term Projections	Review unredacted monoline expert report regarding fund accounting.	2.40	445.00	1,068.00
Levy,Sheva R	Partner/Principal	2/11/2021	T3 - Long Term Projections	Participate in call with A Berk (EY), S Levy (EY) and C Good (EY) to discuss HB 120 board deliverable	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	2/11/2021	T3 - Long Term Projections	Participate in call with C Ortiz (FOMB), J Elkoury (FOMB), V Maldonado (FOMB), G Ojeda (FOMB), P Possinger (Proskauer.com) and S Levy (EY) regarding press releases related to government position on pension freeze	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	2/11/2021	T3 - Long Term Projections	Review data fields needed to asses PRDE payroll classification changes	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	2/11/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and M Lopez (FOMB) regarding census data listing available from ERS for pension projections	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	2/11/2021	T3 - Long Term Projections	Review updates from PREPA to Q&A related to pension benefits for transfers from PREPA to LUMA	0.70	721.00	504.70
Mackie,James	Executive Director	2/11/2021	T3 - Long Term Projections	Participate in call with McKinsey, FOMB, J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), M. Ban (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the fiscal plan update process and timeline.	0.50	810.00	405.00
Mackie,James	Executive Director	2/11/2021	T3 - Long Term Projections	Research stimulus bill CTC provisions as applied to Puerto Rico	1.30	810.00	1,053.00
Mackie,James	Executive Director	2/11/2021	T3 - Long Term Projections	Review and modify QUEST estimate of effect of CTC in stimulus bill for Puerto Rico	1.60	810.00	1,296.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mackie,James	Executive Director	2/11/2021	T3 - Long Term Projections	Review and modify QUEST estimate of effect of EITC in stimulus bill for Puerto Rico	0.20	810.00	162.00
Mackie,James	Executive Director	2/11/2021	T3 - Long Term Projections	Review stimulus bill EITC provisions as applied to Puerto Rico	0.80	810.00	648.00
Magrans,Michael J.	Partner/Principal	2/11/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Mairena,Daisy	Staff	2/11/2021	T3 - Plan of Adjustment	Perform analysis as of 02/11/2021 to identify updates needed to financial institution outreach comments in the Relativity testing platform for accounts held at Banco Popular for the December 31, 2020 reporting period.	2.10	245.00	514.50
Mairena,Daisy	Staff	2/11/2021	T3 - Plan of Adjustment	Perform analysis as of 02/11/2021 to identify updates needed to financial institution outreach comments in the Relativity testing platform for accounts held at Banco Santander for the December 31, 2020 reporting period.	0.60	245.00	147.00
Mairena,Daisy	Staff	2/11/2021	T3 - Plan of Adjustment	Perform analysis as of 02/11/2021 to identify updates needed to financial institution outreach comments in the Relativity testing platform for accounts held at BNY Mellon for the December 31, 2020 reporting period.	0.60	245.00	147.00
Mairena,Daisy	Staff	2/11/2021	T3 - Plan of Adjustment	Perform analysis as of 02/11/2021 to identify updates needed to financial institution outreach comments in the Relativity testing platform for accounts held at Citibank for the December 31, 2020 reporting period.	0.60	245.00	147.00
Mairena,Daisy	Staff	2/11/2021	T3 - Plan of Adjustment	Perform analysis as of 02/11/2021 to identify updates needed to financial institution outreach comments in the Relativity testing platform for accounts held at First Bank for the December 31, 2020 reporting period.	0.60	245.00	147.00
Mairena,Daisy	Staff	2/11/2021	T3 - Plan of Adjustment	Perform analysis as of 02/11/2021 to identify updates needed to financial institution outreach comments in the Relativity testing platform for accounts held at Northern Trust for the December 31, 2020 reporting period.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/11/2021	T3 - Plan of Adjustment	Perform analysis as of 02/11/2021 to identify updates needed to financial institution outreach comments in the Relativity testing platform for accounts held at Oriental Bank for the December 31, 2020 reporting period.	0.60	245.00	147.00
Mairena,Daisy	Staff	2/11/2021	T3 - Plan of Adjustment	Perform analysis as of 02/11/2021 to identify updates needed to financial institution outreach comments in the Relativity testing platform for accounts held at Scotiabank for the December 31, 2020 reporting period.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/11/2021	T3 - Plan of Adjustment	Perform analysis as of 02/11/2021 to identify updates needed to financial institution outreach comments in the Relativity testing platform for accounts held at US Bank for the December 31, 2020 reporting period.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/11/2021	T3 - Plan of Adjustment	Perform analysis as of 02/11/2021 to identify updates needed to financial institution outreach comments in the Relativity testing platform for accounts held at Voya for the December 31, 2020 reporting period.	0.60	245.00	147.00
Mairena,Daisy	Staff	2/11/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Housing as of 2/11/2021 to follow up on outstanding bank statements as of 12/31/2020 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	2/11/2021	T3 - Plan of Adjustment	Review First Bank statements received on 2/11/2021 for three Department of Housing accounts for the 12/31/2020 testing period to determine their responsiveness to requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/11/2021	T3 - Plan of Adjustment	Update rolling analysis of outstanding requests to Commonwealth instrumentalities to incorporate new responses received from accountholders as of 2/11/2021 for the December 31, 2020 testing period.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/11/2021	T3 - Plan of Adjustment	Update fields within the Relativity platform as of 02/11/2021 for an additional six Banco Popular accounts held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) to capture documents supporting 12/31/2020 cash balances.	0.60	245.00	147.00
Matla,Jonathan	Senior	2/11/2021	T3 - Long Term Projections	Draft letter to amend 2021 Fiscal Plan and FY22 Budget Process timeline	1.20	445.00	534.00
Matla,Jonathan	Senior	2/11/2021	T3 - Long Term Projections	Participate in call with E Heath (EY) and J Matla (EY) to discuss HR500 bill	1.10	445.00	489.50
Matla,Jonathan	Senior	2/11/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and J. Matla (EY) regarding letter to Govt to change PRIDCO fiscal plan and budget timeline.	0.30	445.00	133.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Matla,Jonathan	Senior	2/11/2021	T3 - Long Term Projections	Review HR499 to develop an internal summary for determining next steps	2.60	445.00	1,157.00
Matla,Jonathan	Senior	2/11/2021	T3 - Long Term Projections	Review HR500 to develop an internal summary for determining next steps	2.90	445.00	1,290.50
Moran-Eserski,Javier	Senior	2/11/2021	T3 - Long Term Projections	Participate in a call with T. Wintner (McK), G. Ojeda (FOMB), N. Dalmau (FOMB), R. Ramos (FOMB), L. Klumper (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss FY2022 relief provided to Municipalities on their ASER obligation	0.40	445.00	178.00
Moran-Eserski,Javier	Senior	2/11/2021	T3 - Long Term Projections	Participate in a working session with G. Ojeda (FOMB), V. Maldonado (FOMB), N. Dalmau (FOMB), R. Tague (EY), D. Mullins (EY), and J. Moran-Eserski (EY) to discuss the analysis to be completed relating to the financial impact of Act 60-2019 and agree on next steps	0.70	445.00	311.50
Moran-Eserski,Javier	Senior	2/11/2021	T3 - Long Term Projections	Participate in a working session with R. Tague (EY), and J. Moran-Eserski (EY) to debrief on the FY2022 ASER relief to Municipalities and agree on next steps	0.30	445.00	133.50
Moran-Eserski,Javier	Senior	2/11/2021	T3 - Long Term Projections	Review Act 60-2019 "Incentive Code" to understand the impact that the various incentives granted by the central government have on municipal finances	1.60	445.00	712.00
Mullins,Daniel R	Executive Director	2/11/2021	T3 - Long Term Projections	Participate in a working session with G. Ojeda (FOMB), V. Maldonado (FOMB), N. Dalmau (FOMB), R. Tague (EY), D. Mullins (EY), and J. Moran-Eserski (EY) to discuss the analysis to be completed relating to the financial impact of Act 60-2019 and agree on next steps	0.70	810.00	567.00
Mullins,Daniel R	Executive Director	2/11/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), D. Mullins (EY), and M. Ban (EY) to discuss the SUT impact from potential introduction of EITC, CTC, and SSI	0.50	810.00	405.00
Mullins,Daniel R	Executive Director	2/11/2021	T3 - Long Term Projections	Participate in call with McKinsey, FOMB, J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), M. Ban (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the fiscal plan update process and timeline.	0.50	810.00	405.00
Mullins,Daniel R	Executive Director	2/11/2021	T3 - Long Term Projections	Participate in working session to prepare the timeline and planning for the fiscal analysis and bills review process. EY attendees include D. Mullins (EY), M. Ban (EY), R. Tague (EY), and I. Barati Stec (EY).	0.90	810.00	729.00
Mullins,Daniel R	Executive Director	2/11/2021	T3 - Long Term Projections	Prepare Act 154 preliminary evaluation of proposal of PR Treasury Secretary in letter to US Treasury Secretary	0.90	810.00	729.00
Mullins,Daniel R	Executive Director	2/11/2021	T3 - Long Term Projections	Prepare Act 172 Initial intake assessment of provision for reduced tax rates on aluminium recycling businesses and staging for initial fiscal analysis review of provisions and evaluation of fiscal effects	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	2/11/2021	T3 - Long Term Projections	Prepare business closures assessment of establishment closure data, anomalies and comparative time frame for BLS vs OAEF data	1.80	810.00	1,458.00
Mullins,Daniel R	Executive Director	2/11/2021	T3 - Long Term Projections	Review CTC/EITC evaluation and definition of assumptions used in 2049 out year projection of income and value added effects based on level, bracketing and indexing of revenue structure for delivery to FOMB	1.70	810.00	1,377.00
Mullins,Daniel R	Executive Director	2/11/2021	T3 - Long Term Projections	Review DDEC Cash Grants report, evaluation of the distribution of grants across municipalities on a per capita basis and in comparison to poverty rates	1.10	810.00	891.00
Mullins,Daniel R	Executive Director	2/11/2021	T3 - Long Term Projections	Review Revenue execution evaluation of the scope and drivers of revenue over execution and defining a method of assessing the role of extraordinary level of transfers	0.90	810.00	729.00
Neziroski,David	Staff	2/11/2021	T3 - Fee Applications / Retention	Update exhibit D for December	3.30	245.00	808.50
Nguyen,Jimmy Hoang Huy	Staff	2/11/2021	T3 - Long Term Projections	Revise the valuation system coding of termination benefits for the Hybrid participants of the TRS plan	0.60	271.00	162.60
Nguyen,Jimmy Hoang Huy	Staff	2/11/2021	T3 - Long Term Projections	Revise the valuation system coding of termination benefits for the DB participants of the TRS plan	0.80	271.00	216.80
Nguyen,Jimmy Hoang Huy	Staff	2/11/2021	T3 - Long Term Projections	Revise the valuation system coding of termination benefits for the DB LOA participants of the TRS plan	0.90	271.00	243.90

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nguyen,Jimmy Hoang Huy	Staff	2/11/2021	T3 - Long Term Projections	Revise the valuation system coding of retirement benefits for the Hybrid participants of the TRS plan	1.30	271.00	352.30
Nguyen,Jimmy Hoang Huy	Staff	2/11/2021	T3 - Long Term Projections	Revise the valuation system coding of retirement benefits for the DB LOA participants of the TRS plan	1.40	271.00	379.40
Nguyen,Jimmy Hoang Huy	Staff	2/11/2021	T3 - Long Term Projections	Revise the valuation system coding of retirement benefits for the DB participants of the TRS plan	1.80	271.00	487.80
Nichols,Carly	Senior Manager	2/11/2021	T3 - Long Term Projections	Review TRS valuation system coding for hybrid participants for HB 120 to update assumptions	1.30	655.00	851.50
Panagiotakis,Sofia	Senior Manager	2/11/2021	T3 - Long Term Projections	Participate in call with McKinsey, FOMB, J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), M. Ban (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the fiscal plan update process and timeline.	0.50	720.00	360.00
Panagiotakis,Sofia	Senior Manager	2/11/2021	T3 - Creditor Mediation Support	Redacted	1.00	720.00	720.00
Panagiotakis,Sofia	Senior Manager	2/11/2021	T3 - Long Term Projections	Participate on call with J Davis (McKinsey), J. Santambrogio (EY), S Panagiotakis (EY), and S Sarna (EY) to review updates to General Fund revenue slide requested by FOMB	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	2/11/2021	T3 - Long Term Projections	Participate on call with J, Santambrogio (EY), S Panagiotakis (EY), and S Sarna (EY) to discuss updates to General Fund revenue slide requested by FOMB.	0.50	720.00	360.00
Poncon,Theodore	Staff	2/11/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Ramirez,Aaron	Senior	2/11/2021	T3 - Long Term Projections	Call with A. Ramirez (EY) and W. Latham (EY) on alignment of Experience and Qualifications sections of template Proposal Analysis presentation	0.60	445.00	267.00
Ramirez,Aaron	Senior	2/11/2021	T3 - Long Term Projections	Review key metrics of financial proposals into document (cash flow from operations)	1.60	445.00	712.00
Ramirez,Aaron	Senior	2/11/2021	T3 - Long Term Projections	Review key metrics of financial proposals into document (consolidated balance sheets)	1.60	445.00	712.00
Ramirez,Aaron	Senior	2/11/2021	T3 - Long Term Projections	Proposal template build out of technical section - Qualifications questionnaire section (Form 3)	1.10	445.00	489.50
Ramirez,Aaron	Senior	2/11/2021	T3 - Long Term Projections	Proposal template build out of technical section - Qualifications questionnaire section (Form 4)	1.30	445.00	578.50
Ramirez,Aaron	Senior	2/11/2021	T3 - Long Term Projections	Proposal template build out of technical section - Responsiveness checklist	1.10	445.00	489.50
Ramirez,Jessica I.	Senior	2/11/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis in preparation for external version on 02/11/2021.	1.10	445.00	489.50
Ramirez,Jessica I.	Senior	2/11/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis on 02/11/2021.	2.90	445.00	1,290.50
Robles,Daniel Alexander	Manager	2/11/2021	T3 - Creditor Mediation Support	Redacted	2.00	595.00	1,190.00
Robles,Daniel Alexander	Manager	2/11/2021	T3 - Creditor Mediation Support	Redacted	2.50	595.00	1,487.50
Rubin,Joshua A.	Staff	2/11/2021	T3 - Long Term Projections	Prepare table of the year-over-year change in revenue in Georgia by tax type and by month	0.70	245.00	171.50
Rubin,Joshua A.	Staff	2/11/2021	T3 - Long Term Projections	Prepare table of the year-over-year change in revenue in Massachusetts by tax type and by month	0.60	245.00	147.00
Rubin,Joshua A.	Staff	2/11/2021	T3 - Long Term Projections	Prepare table of the year-over-year change in revenue in New Jersey by tax type and by month	0.60	245.00	147.00
Rubin,Joshua A.	Staff	2/11/2021	T3 - Long Term Projections	Prepare table of the year-over-year change in revenue in North Carolina by tax type and by month	0.60	245.00	147.00
Rubin,Joshua A.	Staff	2/11/2021	T3 - Long Term Projections	Prepare table of the year-over-year change in revenue in Pennsylvania by tax type and by month	0.60	245.00	147.00
Rubin,Joshua A.	Staff	2/11/2021	T3 - Long Term Projections	Prepare table of the year-over-year change in revenue in Virginia by tax type and by month	0.60	245.00	147.00
Rubin,Joshua A.	Staff	2/11/2021	T3 - Long Term Projections	Prepare table of the year-over-year change in revenue in Washington by tax type and by month	0.40	245.00	98.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	2/11/2021	T3 - Plan of Adjustment	Prepare analysis on 2/11/2021 with line item account detail for inclusion in Exhibit J of the Disclosure Statement for 12/31/2020 testing period cash balances.	2.30	245.00	563.50
Sanchez-Riveron,Déborah	Staff	2/11/2021	T3 - Plan of Adjustment	Review account activity for newly identified Banco Popular account receiving funds from the Department of Treasury in response to information received from FOMB and AAFAF as of 2/11/2021	0.80	245.00	196.00
Sanchez-Riveron,Déborah	Staff	2/11/2021	T3 - Plan of Adjustment	Update draft email to Proskauer and O&B with restrictions documentation received for additional accounts above the restriction threshold of \$6.9 million for the 12/31/2020 testing period for legal due diligence review.	1.90	245.00	465.50
Sanchez-Riveron,Déborah	Staff	2/11/2021	T3 - Plan of Adjustment	Update Exhibit J of the Debtor's Cash Section of the POA DS on 2/11/2021 with account statuses as of the 12/31/2020 testing period	1.40	245.00	343.00
Sanchez-Riveron,Déborah	Staff	2/11/2021	T3 - Plan of Adjustment	Update Exhibit J of the Debtor's Cash Section of the POA DS on 2/11/2021 with cash balances as of the 12/31/2020 testing period.	0.90	245.00	220.50
Sanchez-Riveron,Déborah	Staff	2/11/2021	T3 - Plan of Adjustment	Update Exhibit J of the Debtor's Cash Section of the POA DS on 2/11/2021 with restrictions designations as of the 12/31/2020 testing period.	0.90	245.00	220.50
Santambrogio,Juan	Executive Director	2/11/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), D. Mullins (EY), and M. Ban (EY) to discuss the SUT impact from potential introduction of EITC, CTC, and SSI	0.50	810.00	405.00
Santambrogio,Juan	Executive Director	2/11/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Santambrogio,Juan	Executive Director	2/11/2021	T3 - Long Term Projections	Participate in call with McKinsey, FOMB, J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), M. Ban (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the fiscal plan update process and timeline.	0.50	810.00	405.00
Santambrogio,Juan	Executive Director	2/11/2021	T3 - Long Term Projections	Participate on call with J Davis (McKinsey), J. Santambrogio (EY), S Panagiotakis (EY), and S Sarna (EY) to review updates to General Fund revenue slide requested by FOMB	0.40	810.00	324.00
Santambrogio,Juan	Executive Director	2/11/2021	T3 - Long Term Projections	Participate on call with J. Santambrogio (EY), S Panagiotakis (EY), and S Sarna (EY) to discuss updates to General Fund revenue slide requested by FOMB.	0.50	810.00	405.00
Santambrogio,Juan	Executive Director	2/11/2021	T3 - Plan of Adjustment	Prepare summary information on impact of proposed TRS and JRS pension plan freezes	0.80	810.00	648.00
Santambrogio,Juan	Executive Director	2/11/2021	T3 - Plan of Adjustment	Review individual components of potential revenue outperformance to estimate payments on CVI	1.60	810.00	1,296.00
Santambrogio,Juan	Executive Director	2/11/2021	T3 - Plan of Adjustment	Review information on know adjustments to Fiscal Plan based on recent negotiations with creditor groups	0.90	810.00	729.00
Sarna,Shavi	Senior Manager	2/11/2021	T3 - Long Term Projections	Conduct analysis on Police overtime estimates post-measures and submit response per FOMB request	0.80	720.00	576.00
Sarna,Shavi	Senior Manager	2/11/2021	T3 - Long Term Projections	Participate in call with McKinsey, FOMB, J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), M. Ban (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the fiscal plan update process and timeline.	0.50	720.00	360.00
Sarna,Shavi	Senior Manager	2/11/2021	T3 - Creditor Mediation Support	Redacted	1.00	720.00	720.00
Sarna,Shavi	Senior Manager	2/11/2021	T3 - Long Term Projections	Participate on call with J Davis (McKinsey), J. Santambrogio (EY), S Panagiotakis (EY), and S Sarna (EY) to review updates to General Fund revenue slide requested by FOMB	0.40	720.00	288.00
Sarna,Shavi	Senior Manager	2/11/2021	T3 - Long Term Projections	Participate on call with J. Santambrogio (EY), S Panagiotakis (EY), and S Sarna (EY) to discuss updates to General Fund revenue slide requested by FOMB.	0.50	720.00	360.00
Soutendijk,Tyler	Staff	2/11/2021	T3 - Long Term Projections	Extract ACS 5-year family characteristics for all 78 Puerto Rican municipalities in 2007-2014	0.70	245.00	171.50
Soutendijk,Tyler	Staff	2/11/2021	T3 - Long Term Projections	Strategize next iteration of construction for sector employment correlation matrices	1.20	245.00	294.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stricklin,Todd	Senior	2/11/2021	T3 - Creditor Mediation Support	Redacted	0.70	405.00	283.50
Stuber,Emily Grace	Senior	2/11/2021	T3 - Long Term Projections	Review updates to employee contribution rate coding in TRS hybrid plan coding which incorporates 10% average contribution rate at 7/1/21 for HB 120 costing	1.80	405.00	729.00
Stuber,Emily Grace	Senior	2/11/2021	T3 - Long Term Projections	Review annuity conversion mortality assumption in TRS Hybrid benefits coding for HB 120 costing	1.90	405.00	769.50
Stuber,Emily Grace	Senior	2/11/2021	T3 - Long Term Projections	Review updates to employee contribution rate coding in TRS defined benefit plan coding which incorporates 10% average contribution rate at 7/1/21 for HB 120 costing	1.90	405.00	769.50
Stuber,Emily Grace	Senior	2/11/2021	T3 - Long Term Projections	Review individual sample life in valuation system for TRS hybrid participants to assess accuracy of HB 120 coding updates	2.20	405.00	891.00
Tague,Robert	Executive Director	2/11/2021	T3 - Long Term Projections	Participate in a call with T. Wintner (McK), G. Ojeda (FOMB), N. Dalmau (FOMB), R. Ramos (FOMB), L. Klumper (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss FY2022 relief provided to Municipalities on their ASES obligation	0.40	810.00	324.00
Tague,Robert	Executive Director	2/11/2021	T3 - Long Term Projections	Participate in a working session with G. Ojeda (FOMB), V. Maldonado (FOMB), N. Dalmau (FOMB), R. Tague (EY), D. Mullins (EY), and J. Moran-Eserski (EY) to discuss the analysis to be completed relating to the financial impact of Act 60-2019 and agree on next steps	0.70	810.00	567.00
Tague,Robert	Executive Director	2/11/2021	T3 - Long Term Projections	Participate in a working session with R. Tague (EY), and J. Moran-Eserski (EY) to debrief on the FY2022 ASES relief to Municipalities and agree on next steps	0.30	810.00	243.00
Tague,Robert	Executive Director	2/11/2021	T3 - Long Term Projections	Participate in working session to prepare the timeline and planning for the fiscal analysis and bills review process. EY attendees include D. Mullins (EY), M. Ban (EY), R. Tague (EY), and I. Barati Stec (EY).	0.90	810.00	729.00
Tague,Robert	Executive Director	2/11/2021	T3 - Long Term Projections	Prepare summary email on status of legislative bill reviews with current template and request for call to discuss with FOMB.	0.40	810.00	324.00
Tan,Riyandi	Manager	2/11/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Thomas,Richard I	Partner/Principal	2/11/2021	T3 - Plan of Adjustment	Review cash balances reporting workbook analysis as of 02/11/2021 in support of the 12/31/2020 reporting period.	2.70	870.00	2,349.00
Venkatramanan,Siddhu	Manager	2/11/2021	T3 - Plan of Adjustment	Update fields within the Relativity workspace to implement changes for the 12/31/2020 testing period as of 2/11/2021.	2.30	595.00	1,368.50
Yang,Tianyi	Manager	2/11/2021	T3 - Long Term Projections	Draft evaluation template for financial proposal	0.90	595.00	535.50
Yang,Tianyi	Manager	2/11/2021	T3 - Long Term Projections	Prepare template for financial capacity evaluation	1.20	595.00	714.00
Yodice,Frank	Senior	2/11/2021	T3 - Plan of Adjustment	Determine CRRSA PR allocation sources and accuracy for use in the CRRSA section of the Disclosure Statement	1.40	445.00	623.00
Yodice,Frank	Senior	2/11/2021	T3 - Plan of Adjustment	Draft CRRSA section for Disclosure Statement	0.80	445.00	356.00
Yodice,Frank	Senior	2/11/2021	T3 - Plan of Adjustment	Outline CRRSA section for disclosure statement and identify most relevant sections for Puerto Rico	0.90	445.00	400.50
Yodice,Frank	Senior	2/11/2021	T3 - Plan of Adjustment	Reconcile disclosure statement with current data to determine if we would need to identify additional information	0.40	445.00	178.00
Yodice,Frank	Senior	2/11/2021	T3 - Plan of Adjustment	Review and outline CRSSA Bill for use in Disclosure Statement update	1.80	445.00	801.00
Almbaid,Nahla	Staff	2/12/2021	T3 - Long Term Projections	Calculate per capita cash grants then add to table, power point, and map	2.60	245.00	637.00
Almbaid,Nahla	Staff	2/12/2021	T3 - Long Term Projections	Make map including Act60 data	1.10	245.00	269.50
Almbaid,Nahla	Staff	2/12/2021	T3 - Long Term Projections	Make map with 2019 cash grants data per capita	2.40	245.00	588.00
Ban,Menuka	Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Ban,Menuka	Manager	2/12/2021	T3 - Long Term Projections	Prepare the proof of concept for the consumption Multiplier estimate for Puerto Rico using the 2021 SSI amount as an example	1.40	595.00	833.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ban,Menuka	Manager	2/12/2021	T3 - Long Term Projections	Prepare the SUT impact from the CTC, EITC and SSI expansion deliverable with lower bound estimates	2.50	595.00	1,487.50
Ban,Menuka	Manager	2/12/2021	T3 - Long Term Projections	Prepare the SUT impact from the CTC, EITC and SSI expansion deliverable with upper bound estimates	2.60	595.00	1,547.00
Barati Stec,Izabella	Manager	2/12/2021	T3 - Long Term Projections	Prepare first draft for fiscal notes "template"	1.10	595.00	654.50
Barati Stec,Izabella	Manager	2/12/2021	T3 - Long Term Projections	Respond to comments and update the fiscal notes template	1.10	595.00	654.50
Barati Stec,Izabella	Manager	2/12/2021	T3 - Long Term Projections	Review of MEU updated slides for consistency	2.30	595.00	1,368.50
Barati Stec,Izabella	Manager	2/12/2021	T3 - Long Term Projections	Review S 40 draft legislation per FOMB request	2.50	595.00	1,487.50
Barati Stec,Izabella	Manager	2/12/2021	T3 - Long Term Projections	Review sample fiscal notes from US states and DC	2.60	595.00	1,547.00
Berger,Daniel L.	Manager	2/12/2021	T3 - Long Term Projections	Estimate for low and high revenue impact rather than a single point estimate for the 30-year estimates	0.90	595.00	535.50
Berger,Daniel L.	Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Berger,Daniel L.	Manager	2/12/2021	T3 - Long Term Projections	Phase-in revenue sources due to take up rates (low PR take up rate for EITC & CTC is an unknown so have to make some assumptions around it from US data)	1.20	595.00	714.00
Berger,Daniel L.	Manager	2/12/2021	T3 - Long Term Projections	Prepare 30 year estimates for TOTAL revenue rather than SUT revenue after discrepancies found from RAS team	1.40	595.00	833.00
Berger,Daniel L.	Manager	2/12/2021	T3 - Long Term Projections	Prepare and refine 30 year estimates (was not using correct CPI, federal government uses chained CPI rather than traditional CPI-U, other mistakes found with continued research)	2.10	595.00	1,249.50
Berger,Daniel L.	Manager	2/12/2021	T3 - Long Term Projections	Prepare deliverable to share with larger group to be used for CVI analysis of all the revenue implications (SUT & TOTAL)	0.80	595.00	476.00
Berger,Daniel L.	Manager	2/12/2021	T3 - Long Term Projections	Prepare for the monthly economic update (begin pulling data, create new slide deck, make changes from earlier versions etc.) FOMB asked for our monthly economic update to be done a week earlier than anticipated.	1.60	595.00	952.00
Burr,Jeremy	Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Burr,Jeremy	Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Burr,Jeremy	Manager	2/12/2021	T3 - Long Term Projections	Participate in call with V Bernal (FOMB) and J. Burr (EY) to discuss the upcoming meeting with PRIDCO	0.20	595.00	119.00
Burr,Jeremy	Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Burr,Jeremy	Manager	2/12/2021	T3 - Long Term Projections	Participate in discussion with FOMB staff on CFO structure. EY participants: A Chepenik (EY) and J Burr (EY)	0.80	595.00	476.00
Burr,Jeremy	Manager	2/12/2021	T3 - Long Term Projections	Participate in meeting with A Velez (FOMB) with J. Burr (EY) to discuss the legislature budget submission	0.40	595.00	238.00
Burr,Jeremy	Manager	2/12/2021	T3 - Long Term Projections	Participate in meeting with A. Chepenik (EY), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), S. LeBlanc (EY) and T. Leonis (EY) to discuss creating Rum Tax 101 presentation deck for the Oversight Board.	0.60	595.00	357.00
Burr,Jeremy	Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Burr,Jeremy	Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Burr,Jeremy	Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	1.70	595.00	1,011.50
Burr,Jeremy	Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	1.80	595.00	1,071.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Campbell,Nnaji-Semayi	Senior	2/12/2021	T3 - Long Term Projections	Build out template and refine key components of RFP and workplan to be observed and include a proposal completeness measure	1.20	445.00	534.00
Campbell,Nnaji-Semayi	Senior	2/12/2021	T3 - Long Term Projections	Participate in call with N. Campbell (EY), A. Ramirez (EY) and W. Latham (EY) to discuss proposal analysis presentation section alignment across technical subsections, qualifications, experience and approach	1.10	445.00	489.50
Campbell,Nnaji-Semayi	Senior	2/12/2021	T3 - Long Term Projections	Participate in call with N. Campbell (EY), W. Latham (EY) A. Ramirez (EY), and F. Mira(EY) to discuss progress on the Proposal Analysis presentation Section Technical Proposal	1.10	445.00	489.50
Campbell,Nnaji-Semayi	Senior	2/12/2021	T3 - Long Term Projections	Prepare technical approach subsections I - IV to align with depth of analysis and presentation of experience and qualification sections	1.70	445.00	756.50
Campbell,Nnaji-Semayi	Senior	2/12/2021	T3 - Long Term Projections	Review and analyze key components to be observed of additional key personnel included	0.90	445.00	400.50
Canter,Matthew Alan	Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	2.50	595.00	1,487.50
Canter,Matthew Alan	Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Canter,Matthew Alan	Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Canter,Matthew Alan	Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Chan,Jonathan	Manager	2/12/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and D. Sanchez-Riveron (EY) to discuss review of document population supporting the 12/31/2020 cash balance update as of 2/12/2020.	0.20	595.00	119.00
Chan,Jonathan	Manager	2/12/2021	T3 - Plan of Adjustment	Review the updates to the 12/31/20 cash balances reporting workbook analysis on 02/12/21.	2.10	595.00	1,249.50
Chan,Jonathan	Manager	2/12/2021	T3 - Plan of Adjustment	Update the 12/31/20 reporting period waterfall analysis of unrestricted cash balances on 02/12/21.	2.10	595.00	1,249.50
Chan,Jonathan	Manager	2/12/2021	T3 - Plan of Adjustment	Update the 12/31/20 testing period draft presentation for the Board on 02/12/21.	2.60	595.00	1,547.00
Chawla,Sonia	Manager	2/12/2021	T3 - Plan of Adjustment	Perform a second level review of the data output for the Plan of Adjustment Disclosure Statement in the 12/31/2020 cash balances reporting workbook analysis, as of 02/12/2021.	0.60	595.00	357.00
Chawla,Sonia	Manager	2/12/2021	T3 - Plan of Adjustment	Review status of updates to the 12/31/2020 cash balances reporting workbook identified during second level review of the analysis on 02/12/2021.	0.40	595.00	238.00
Cheema,Mohammad	Manager	2/12/2021	T3 - Long Term Projections	Implement changes in the 30 year cash model based in preparation for Board meeting.	2.10	595.00	1,249.50
Cheema,Mohammad	Manager	2/12/2021	T3 - Long Term Projections	Participate in a call with O. Cheema (EY) and R. Tan (EY) to update 30 year cash model and CVI structure for Board Meeting.	1.20	595.00	714.00
Chepenik,Adam Brandon	Partner/Principal	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.10	870.00	87.00
Chepenik,Adam Brandon	Partner/Principal	2/12/2021	T3 - Long Term Projections	Participate in board strategy session led by N Jaresko (FOMB) on HB 120. EY participants: A Chepenik (EY), J Santambrogio (EY), and G Malhotra (EY)	0.90	870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	2/12/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), FOMB staff, Mckinsey, and EY to discuss FY22 revenue forecast. EY participants: A Chepenik (EY), J Santambrogio (EY)	1.20	870.00	1,044.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	2/12/2021	T3 - Long Term Projections	Participate in executive update regarding HB 120 with EY, FOMB and Proskauer. EY participants are A Chepenik (EY), J Santambrogio (EY), S Levy (EY) and C Good (EY)	0.90	870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	2/12/2021	T3 - Long Term Projections	Participate in meeting with A. Chepenik (EY), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), S. LeBlanc (EY) and T. Leonis (EY) to discuss creating Rum Tax 101 presentation deck for the Oversight Board.	0.60	870.00	522.00
Federer,Joshua Lee	Staff	2/12/2021	T3 - Creditor Mediation Support	Redacted	1.10	245.00	269.50
Federer,Joshua Lee	Staff	2/12/2021	T3 - Creditor Mediation Support	Redacted	2.10	245.00	514.50
Federer,Joshua Lee	Staff	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	245.00	147.00
Federer,Joshua Lee	Staff	2/12/2021	T3 - Creditor Mediation Support	Redacted	2.00	245.00	490.00
Federer,Joshua Lee	Staff	2/12/2021	T3 - Creditor Mediation Support	Redacted	1.20	245.00	294.00
Federer,Joshua Lee	Staff	2/12/2021	T3 - Creditor Mediation Support	Redacted	2.40	245.00	588.00
Federer,Joshua Lee	Staff	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Gelfond,Hilary	Staff	2/12/2021	T3 - Long Term Projections	Complete first draft of memo explaining methodology for expanding LIS to Puerto Rico	2.30	245.00	563.50
Gelfond,Hilary	Staff	2/12/2021	T3 - Long Term Projections	Determine whether Puerto Rico is eligible for certain business tax incentives and FMLA credits that were part of earlier COVID stimulus bills and find cost estimates	1.20	245.00	294.00
Gelfond,Hilary	Staff	2/12/2021	T3 - Long Term Projections	Estimate the fiscal and economic impacts of S.132 for Puerto Rico	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/12/2021	T3 - Long Term Projections	Extend CTC and EITC macroeconomic impacts and SUT revenue effects to 2049 and incorporate first and second order effects	2.70	245.00	661.50
Glavin,Amanda Jane	Senior	2/12/2021	T3 - Long Term Projections	Review the cash in to net machine income ratios of South Dakota VLTs over several decades	2.60	445.00	1,157.00
Good JR,Clark E	Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Good JR,Clark E	Manager	2/12/2021	T3 - Long Term Projections	Participate in executive update regarding HB 120 with EY, FOMB and Proskauer. EY participants are A Chepenik (EY), J Santambrogio (EY), S Levy (EY) and C Good (EY)	0.90	519.00	467.10
Good JR,Clark E	Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR,Clark E	Manager	2/12/2021	T3 - Long Term Projections	Review deck in preparation for call with board over HB 120	0.40	519.00	207.60
Good JR,Clark E	Manager	2/12/2021	T3 - Long Term Projections	Review of PS 164 text for provisions that could impact Act 80 cost	0.40	519.00	207.60
Good JR,Clark E	Manager	2/12/2021	T3 - Long Term Projections	Perform high level review of information received from C Ortiz (FOMB) regarding potential concern for non teachers being coded as Medicare only	0.60	519.00	311.40
Jacobsen,Katherine Anne	Senior	2/12/2021	T3 - Long Term Projections	Participate in call with F. Yodice (EY), K. Jacobsen (EY) to discuss workstreams relating to COVID relief disbursement sources and drafting the CRRSA disclosure statement update	1.00	445.00	445.00
Jacobsen,Katherine Anne	Senior	2/12/2021	T3 - Long Term Projections	Participate in call with F. Yodice (EY), K. Jacobsen (EY), and Douglas Alvarez (PROMESA), to discuss COVID relief funding disbursements, and establish a line of communication with agencies for further disbursement data	0.20	445.00	89.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kane,Collin	Senior	2/12/2021	T3 - Long Term Projections	Review individual sample lives from the valuation system of System 2000 active employees in connection with liability projection for ERS to ensure that attribution periods are appropriately applied	2.10	405.00	850.50
Kane,Collin	Senior	2/12/2021	T3 - Long Term Projections	Review individual sample lives from the valuation system of active employees hired post 1990 (law 1) in connection with liability projection for ERS to ensure that attribution periods are appropriately applied	2.40	405.00	972.00
Kane,Collin	Senior	2/12/2021	T3 - Long Term Projections	Review individual sample lives from the valuation system of Act 447 active employees in connection with liability projection for ERS to ensure that attribution periods are appropriately applied	2.90	405.00	1,174.50
Knapp,Nicole Penelope	Senior	2/12/2021	T3 - Long Term Projections	Analyze impact of raising the corporate income tax rate as a result of overturning Act 20	1.80	445.00	801.00
Knapp,Nicole Penelope	Senior	2/12/2021	T3 - Long Term Projections	Analyze the impact of increasing the investment tax rate by overturning Act 22	2.10	445.00	934.50
Knapp,Nicole Penelope	Senior	2/12/2021	T3 - Long Term Projections	Analyze the impact of individual income tax collection lost by overturning Act 22	2.60	445.00	1,157.00
Knapp,Nicole Penelope	Senior	2/12/2021	T3 - Long Term Projections	Analyze the impact of overturning Act 20 on income tax collected by those employed at Act 20 firms	1.80	445.00	801.00
Knapp,Nicole Penelope	Senior	2/12/2021	T3 - Long Term Projections	Analyze the impact of overturning Act 20 on property tax collections	1.70	445.00	756.50
Latham,Willow Genevieve	Senior	2/12/2021	T3 - Long Term Projections	Prepare evaluation criteria and summary of findings sections in the template Proposal Analysis	0.60	445.00	267.00
Latham,Willow Genevieve	Senior	2/12/2021	T3 - Long Term Projections	Participate in call with N. Campbell (EY), A. Ramirez (EY) and W. Latham (EY) to discuss proposal analysis presentation section alignment across technical subsections, qualifications, experience and approach	1.10	445.00	489.50
Latham,Willow Genevieve	Senior	2/12/2021	T3 - Long Term Projections	Participate in call with N. Campbell (EY), W. Latham (EY) A. Ramirez (EY), and F. Mira(EY) to discuss progress on the Proposal Analysis presentation Section Technical Proposal	1.10	445.00	489.50
Latham,Willow Genevieve	Senior	2/12/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY) on alignment of revised Qualifications section	0.70	445.00	311.50
LeBlanc,Samantha	Senior	2/12/2021	T3 - Long Term Projections	Analyze rum cover-over flow of funds for presentation to the FOMB board.	0.90	445.00	400.50
LeBlanc,Samantha	Senior	2/12/2021	T3 - Long Term Projections	Participate in meeting with A. Chepenik (EY), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), S. LeBlanc (EY) and T. Leonis (EY) to discuss creating Rum Tax 101 presentation deck for the Oversight Board.	0.60	445.00	267.00
LeBlanc,Samantha	Senior	2/12/2021	T3 - Long Term Projections	Prepare presentation on rum cover-over for presentation to FOMB board.	1.10	445.00	489.50
Leonis,Temisan	Senior	2/12/2021	T3 - Long Term Projections	Draft excise rum tax cover-over presentation deck.	2.10	445.00	934.50
Leonis,Temisan	Senior	2/12/2021	T3 - Long Term Projections	Draft legal considerations slide for excise rum tax cover-over presentation deck.	1.30	445.00	578.50
Leonis,Temisan	Senior	2/12/2021	T3 - Long Term Projections	Participate in meeting with A. Chepenik (EY), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), S. LeBlanc (EY) and T. Leonis (EY) to discuss creating Rum Tax 101 presentation deck for the Oversight Board.	0.60	445.00	267.00
Leonis,Temisan	Senior	2/12/2021	T3 - Long Term Projections	Review Part I of Timothy H. Ahlberg's deposition.	1.80	445.00	801.00
Leonis,Temisan	Senior	2/12/2021	T3 - Long Term Projections	Review Proskauer memorandum assessing the legal issues around PRIFA, CCDA and HTA.	0.70	445.00	311.50
Leonis,Temisan	Senior	2/12/2021	T3 - Long Term Projections	Review rum tax fiscal year schedule.	1.70	445.00	756.50
Levy,Sheva R	Partner/Principal	2/12/2021	T3 - Long Term Projections	Participate in executive update regarding HB 120 with EY, FOMB and Proskauer. EY participants are A Chepenik (EY), J Santambrogio (EY), S Levy (EY) and C Good (EY)	0.90	721.00	648.90
Levy,Sheva R	Partner/Principal	2/12/2021	T3 - Long Term Projections	Participate in call with M Lopez (FOMB) and S Levy (EY) to prepare for HB 120 materials for executive update	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Mackie,James	Executive Director	2/12/2021	T3 - Long Term Projections	Build simple model of multiplier effects of stimulus	1.30	810.00	1,053.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mackie,James	Executive Director	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Mackie,James	Executive Director	2/12/2021	T3 - Long Term Projections	Research stimulus effects of spending increases in US for application to Puerto Rico	1.20	810.00	972.00
Mackie,James	Executive Director	2/12/2021	T3 - Long Term Projections	Review adjusted initial SSI/EITC/CTC estimates	1.10	810.00	891.00
Mackie,James	Executive Director	2/12/2021	T3 - Long Term Projections	Review and adjust multiplier effects of SSI/EITC/CTC	1.60	810.00	1,296.00
Mairena,Daisy	Staff	2/12/2021	T3 - Plan of Adjustment	Review five accounts as of 2/12/2021 to determine account status for the December 31, 2020 testing period for accurate reporting.	0.90	245.00	220.50
Mairena,Daisy	Staff	2/12/2021	T3 - Plan of Adjustment	Review status of updates to the 12/31/20 cash balances reporting workbook identified during second level review of the analysis on 02/12/2021.	0.90	245.00	220.50
Mairena,Daisy	Staff	2/12/2021	T3 - Plan of Adjustment	Update testing file of accounts reviewed as of 2/12/2021 to maintain accurate record of accounts tested for efficient reporting for the December 31, 2020 testing period.	1.70	245.00	416.50
Malhotra,Gaurav	Partner/Principal	2/12/2021	T3 - Long Term Projections	Participate in board strategy session led by N Jaresko (FOMB) on HB 120. EY participants: A Chepenik (EY), J Santambrogio (EY), and G Malhotra (EY)	0.90	870.00	783.00
Malhotra,Gaurav	Partner/Principal	2/12/2021	T3 - Creditor Mediation Support	Redacted	1.80	870.00	1,566.00
Mira,Francisco Jose	Senior Manager	2/12/2021	T3 - Long Term Projections	Participate in call with N. Campbell (EY), W. Latham (EY) A. Ramirez (EY), and F. Mira(EY) to discuss progress on the Proposal Analysis presentation Section Technical Proposal	1.10	720.00	792.00
Moran-Eserski,Javier	Senior	2/12/2021	T3 - Long Term Projections	Participate in a call with M. Lopez (FOMB), N. Dalmau (FOMB), A. Sanjenis (FOMB), C. Ortiz (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss potential operational improvements for ERS to establish better and more robust reporting requirements for FY2022	0.50	445.00	222.50
Moran-Eserski,Javier	Senior	2/12/2021	T3 - Long Term Projections	Review the payment confirmation from the Municipality of Caguas to corroborate that they have paid their FY2021 PayGo obligations	0.40	445.00	178.00
Moran-Eserski,Javier	Senior	2/12/2021	T3 - Long Term Projections	Review the payment confirmation from the Municipality of Carolina to corroborate that they have paid their FY2021 PayGo obligations	0.30	445.00	133.50
Mullins,Daniel R	Executive Director	2/12/2021	T3 - Long Term Projections	Participate in discussion of CTC, EITC, SNAP estimates and needed revisions for fiscal CVI estimates, participants include A. Chepenik (EY), J. Santambrogio (EY), J. Mackie (EY), D. Mullins (EY), M. Ban (EY), D. Burger (EY)	1.20	810.00	972.00
Mullins,Daniel R	Executive Director	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Mullins,Daniel R	Executive Director	2/12/2021	T3 - Long Term Projections	Prepare continued revisions to CTC, EITC, SNAP scenarios identifying differential propensities to consume by program participants consumption on taxable goods and services and estimation second order general effects	2.20	810.00	1,782.00
Mullins,Daniel R	Executive Director	2/12/2021	T3 - Long Term Projections	Prepare CTC, EITC, SNAP modelling adjustment to produce 1st, 2nd and 3rd order effects on personal income and SUT revenue streams	1.20	810.00	972.00
Mullins,Daniel R	Executive Director	2/12/2021	T3 - Long Term Projections	Review EITC, SNAP, SSI estimation through 2049 review and identification of final revisions to estimates and sales tax yield elasticity	1.60	810.00	1,296.00
Mullins,Daniel R	Executive Director	2/12/2021	T3 - Long Term Projections	Review SIS, SNAP/NAP, LIS estimates of benefit levels, value added effect and revenue effects identification of packaging for FP team	0.90	810.00	729.00
Neziroski,David	Staff	2/12/2021	T3 - Fee Applications / Retention	Continue to prepare the December application	3.60	245.00	882.00
Nguyen,Jimmy Hoang Huy	Staff	2/12/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss changes to the coding for the Hybrid participants concerning the analysis of liabilities arising from HB 120	0.30	271.00	81.30
Nguyen,Jimmy Hoang Huy	Staff	2/12/2021	T3 - Long Term Projections	Update the valuation coding for HB120 analysis for the disability benefits for the DB participants of the TRS plan	1.30	271.00	352.30

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nguyen,Jimmy Hoang Huy	Staff	2/12/2021	T3 - Long Term Projections	Update the valuation system coding for HB120 analysis for the withdrawal benefits for the Hybrid participants of the TRS plan	1.70	271.00	460.70
Nichols,Carly	Senior Manager	2/12/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss changes to the coding for the Hybrid participants concerning the analysis of liabilities arising from HB 120	0.30	655.00	196.50
Nichols,Carly	Senior Manager	2/12/2021	T3 - Long Term Projections	Review TRS valuation system coding updates to assumptions for traditional participants for HB 120	1.30	655.00	851.50
Nichols,Carly	Senior Manager	2/12/2021	T3 - Long Term Projections	Review TRS valuation system coding updates to plan provisions for hybrid participants for HB 120	1.70	655.00	1,113.50
Panagiotakis,Sofia	Senior Manager	2/12/2021	T3 - Long Term Projections	Participate in meeting with A. Chepenik (EY), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), S. LeBlanc (EY) and T. Leonis (EY) to discuss creating Rum Tax 101 presentation deck for the Oversight Board.	0.60	720.00	432.00
Panagiotakis,Sofia	Senior Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Panagiotakis,Sofia	Senior Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	1.30	720.00	936.00
Panagiotakis,Sofia	Senior Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Poncon,Theodore	Staff	2/12/2021	T3 - Creditor Mediation Support	Redacted	1.20	245.00	294.00
Ramirez,Aaron	Senior	2/12/2021	T3 - Long Term Projections	Financial Proposal (Tilson) - transferring key metrics of financial proposals into document (Consolidated Balance Sheets December 31, 2018 and 2017)	1.80	445.00	801.00
Ramirez,Aaron	Senior	2/12/2021	T3 - Long Term Projections	Financial Proposal (Tilson) - transferring key metrics of financial proposals into document (Consolidated Balance Sheets December 31, 2018 and 2017)	1.80	445.00	801.00
Ramirez,Aaron	Senior	2/12/2021	T3 - Long Term Projections	Financial Proposal (Tilson) - transferring key metrics of financial proposals into document (Consolidated Statements of Changes in Stockholders' Equity)	1.80	445.00	801.00
Ramirez,Aaron	Senior	2/12/2021	T3 - Long Term Projections	Financial Proposal (Tilson) - transferring key metrics of financial proposals into document (Consolidated Statements of Income and Comprehensive Income)	1.60	445.00	712.00
Ramirez,Aaron	Senior	2/12/2021	T3 - Long Term Projections	Financial Proposal (Tilson) - transferring key metrics of financial proposals into document (Consolidated Statements of Income and Comprehensive Income)	1.30	445.00	578.50
Ramirez,Aaron	Senior	2/12/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) on alignment of revised Qualifications section	0.70	445.00	311.50
Ramirez,Aaron	Senior	2/12/2021	T3 - Long Term Projections	Participate in call with N. Campbell (EY), A. Ramirez (EY) and W. Latham (EY) to discuss proposal analysis presentation section alignment across technical subsections, qualifications, experience and approach	1.10	445.00	489.50
Ramirez,Aaron	Senior	2/12/2021	T3 - Long Term Projections	Participate in call with N. Campbell (EY), W. Latham (EY) A. Ramirez (EY), and F. Mira(EY) to discuss progress on the Proposal Analysis presentation Section Technical Proposal	1.10	445.00	489.50
Ramirez,Jessica I.	Senior	2/12/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis for presentation of "Assumed Unavailable Cash" Information on 02/12/2021.	0.60	445.00	267.00
Ramirez,Jessica I.	Senior	2/12/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis for presentation of "Common Wealth" Information on 02/12/2021.	2.10	445.00	934.50
Ramirez,Jessica I.	Senior	2/12/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis for presentation of "Not Reviewed POA" Information on 02/12/2021.	0.80	445.00	356.00
Ramirez,Jessica I.	Senior	2/12/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis for presentation of "Public Corporation" Information on 02/12/2021.	0.70	445.00	311.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	2/12/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis for presentation of "Sources of Cash" Information on 02/12/2021.	2.10	445.00	934.50
Ramirez, Jessica I.	Senior	2/12/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis for presentation of "Uses of Cash" Information on 02/12/2021.	0.90	445.00	400.50
Rubin, Joshua A.	Staff	2/12/2021	T3 - Long Term Projections	Prepare table showing economic relationship between legalizing different forms of gambling	1.80	245.00	441.00
Rubin, Joshua A.	Staff	2/12/2021	T3 - Long Term Projections	Prepare table summarizing literature examining economic relationship between legalizing different forms of gambling	1.30	245.00	318.50
Sanchez-Riveron, Déborah	Staff	2/12/2021	T3 - Plan of Adjustment	Analyze account information for six Commonwealth accounts to confirm account status on the cash balances reporting workbook analysis for accurate reporting of 12/31/2020 balances	2.60	245.00	637.00
Sanchez-Riveron, Déborah	Staff	2/12/2021	T3 - Plan of Adjustment	Analyze account information for two Cardiovascular Center of Puerto Rico and the Caribbean Corporation accounts held at Banco Popular to confirm account status on the cash balances reporting workbook analysis for accurate reporting of 12/31/2020 balances.	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	2/12/2021	T3 - Plan of Adjustment	Analyze account information for two Department of Housing accounts to confirm account status on the cash balances reporting workbook analysis for accurate reporting of 12/31/2020 balances	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	2/12/2021	T3 - Plan of Adjustment	Analyze account information for twelve accounts held by government agencies to confirm account status on the cash balances reporting workbook analysis for accurate reporting of 12/31/2020 balances	3.60	245.00	882.00
Sanchez-Riveron, Déborah	Staff	2/12/2021	T3 - Plan of Adjustment	Analyze updates to Relativity platform related to Online Access data to resolve review comments on the cash balances reporting workbook analysis for accurate reporting of 12/31/2020 balances	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	2/12/2021	T3 - Plan of Adjustment	Analyze updates to Relativity platform related to zero-balance accounts to resolve review comments on the cash balances reporting workbook analysis for accurate reporting of 12/31/2020 balances	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	2/12/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and D. Sanchez-Riveron (EY) to discuss review of document population supporting the 12/31/2020 cash balance update as of 2/12/2020.	0.20	245.00	49.00
Santambrogio, Juan	Executive Director	2/12/2021	T3 - Long Term Projections	Participate in board strategy session led by N Jaresko (FOMB) on HB 120. EY participants: A Chepenik (EY), J Santambrogio (EY), and G Malhotra (EY)	0.90	810.00	729.00
Santambrogio, Juan	Executive Director	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Santambrogio, Juan	Executive Director	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	2/12/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), FOMB staff, McKinsey, and EY to discuss FY22 revenue forecast. EY participants: A Chepenik (EY), J Santambrogio (EY)	1.20	810.00	972.00
Santambrogio, Juan	Executive Director	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Santambrogio, Juan	Executive Director	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	2/12/2021	T3 - Long Term Projections	Participate in executive update regarding HB 120 with EY, FOMB and Proskauer. EY participants are A Chepenik (EY), J Santambrogio(EY), S Levy (EY) and C Good (EY)	0.90	810.00	729.00
Santambrogio, Juan	Executive Director	2/12/2021	T3 - Long Term Projections	Participate in meeting with A. Chepenik (EY), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), S. LeBlanc (EY) and T. Leonis (EY) to discuss creating Rum Tax 101 presentation deck for the Oversight Board.	0.60	810.00	486.00
Santambrogio, Juan	Executive Director	2/12/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Santambrogio, Juan	Executive Director	2/12/2021	T3 - Plan of Adjustment	Review draft documents reflecting tentative agreement with GO creditors regarding plan treatment	0.80	810.00	648.00
Sarna, Shavi	Senior Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Soutendijk, Tyler	Staff	2/12/2021	T3 - Long Term Projections	Merge family characteristics in ACS data for 78 municipalities in Puerto Rico	0.90	245.00	220.50
Stricklin, Todd	Senior	2/12/2021	T3 - Creditor Mediation Support	Redacted	1.40	405.00	567.00
Stricklin, Todd	Senior	2/12/2021	T3 - Creditor Mediation Support	Redacted	1.70	405.00	688.50
Stuber, Emily Grace	Senior	2/12/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss changes to the coding for the Hybrid participants concerning the analysis of liabilities arising from HB 120	0.30	405.00	121.50
Stuber, Emily Grace	Senior	2/12/2021	T3 - Long Term Projections	Review interest adjustment to TRS Hybrid withdrawal benefits coding for HB 120 costing	0.30	405.00	121.50
Tague, Robert	Executive Director	2/12/2021	T3 - Long Term Projections	Participate in a call with M. Lopez (FOMB), N. Dalmau (FOMB), A. Sanjenis (FOMB), C. Ortiz (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss potential operational improvements for ERS to establish better and more robust reporting requirements for FY2022	0.50	810.00	405.00
Tague, Robert	Executive Director	2/12/2021	T3 - Long Term Projections	Review Commonwealth muni transfer deck with impact to CW fiscal plan to edit prior to sharing with FOMB	0.70	810.00	567.00
Tague, Robert	Executive Director	2/12/2021	T3 - Long Term Projections	Review CW Fiscal Plan overview prepared for House Leadership	0.80	810.00	648.00
Tague, Robert	Executive Director	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Tague, Robert	Executive Director	2/12/2021	T3 - Long Term Projections	Review Hacienda OATRH roster analysis	0.40	810.00	324.00
Tan, Riyandi	Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Tan, Riyandi	Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Tan, Riyandi	Manager	2/12/2021	T3 - Long Term Projections	Prepare summary of known adjustments from creditor mediation to incorporate into fiscal plan long term projections.	0.30	595.00	178.50
Tan, Riyandi	Manager	2/12/2021	T3 - Creditor Mediation Support	Redacted	1.40	595.00	833.00
Thomas, Richard I	Partner/Principal	2/12/2021	T3 - Plan of Adjustment	Review the 12/31/20 testing period draft presentation for the Board on 02/12/2021.	2.30	870.00	2,001.00
Venkatramanan, Siddhu	Manager	2/12/2021	T3 - Plan of Adjustment	Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream as of 2/12/2021.	1.90	595.00	1,130.50
Venkatramanan, Siddhu	Manager	2/12/2021	T3 - Plan of Adjustment	Perform analysis to identify action items after updates are implemented to the Relativity testing platform to ensure accurate testing of account balances as of 2/12/2021.	2.60	595.00	1,547.00
Yang, Tianyi	Manager	2/12/2021	T3 - Long Term Projections	Continue to develop template for financial capacity evaluation	3.40	595.00	2,023.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Yang,Tianyi	Manager	2/12/2021	T3 - Long Term Projections	Draft evaluation template for financial proposal	2.30	595.00	1,368.50
Yodice, Frank	Senior	2/12/2021	T3 - Plan of Adjustment	Draft email to K. Jacobsen and Emma Heath providing an updated CRRSA draft and explanation of process.	0.20	445.00	89.00
Yodice, Frank	Senior	2/12/2021	T3 - Long Term Projections	Participate in call with F. Yodice (EY), K. Jacobsen (EY) to discuss workstreams relating to COVID relief disbursement sources and drafting the CRRSA disclosure statement update	1.00	445.00	445.00
Yodice, Frank	Senior	2/12/2021	T3 - Long Term Projections	Participate in call with F. Yodice (EY), K. Jacobsen (EY), and Douglas Alvarez (PROMESA), to discuss COVID relief funding disbursements, and establish a line of communication with agencies for further disbursement data	0.20	445.00	89.00
Yodice, Frank	Senior	2/12/2021	T3 - Plan of Adjustment	Update CRRSA draft for disclosure statement and send out for review	1.80	445.00	801.00
Yodice, Frank	Senior	2/12/2021	T3 - Plan of Adjustment	Update draft of CRRSA Division M section for disclosure statement	1.10	445.00	489.50
Yodice, Frank	Senior	2/12/2021	T3 - Plan of Adjustment	Update draft of CRRSA Division N section for disclosure statement	1.80	445.00	801.00
Yodice, Frank	Senior	2/12/2021	T3 - Plan of Adjustment	Update to CRRSA draft to reflect Puerto Rico allocations where applicable, and review sources for updates	0.80	445.00	356.00
Zhao, Leqi	Senior	2/12/2021	T3 - Long Term Projections	Prepare summary tables for DDEC cash grant analysis	2.40	445.00	1,068.00
Mackie, James	Executive Director	2/13/2021	T3 - Long Term Projections	Prepare simple Keynesian GDP model to assess effects if stimulus	3.30	810.00	2,673.00
Panagiotakis, Sofia	Senior Manager	2/13/2021	T3 - Long Term Projections	Provide feedback to McKinsey on revenue slide revisions necessary based on the new definition of GF for fiscal plan	0.30	720.00	216.00
Panagiotakis, Sofia	Senior Manager	2/13/2021	T3 - Long Term Projections	Review liquidity report to compare it to our cash projections.	0.40	720.00	288.00
Santambrogio, Juan	Executive Director	2/13/2021	T3 - Long Term Projections	Review treatment of pension related administrative costs in fiscal plan projections	0.40	810.00	324.00
Canter, Matthew Alan	Manager	2/14/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Eaton, Gregory William	Senior Manager	2/14/2021	T3 - Long Term Projections	Review and comments on CRF Program Guidance, RF Agreement, and response to FOMB Comments	4.20	720.00	3,024.00
Mackie, James	Executive Director	2/14/2021	T3 - Long Term Projections	Program simple Keynesian model	1.70	810.00	1,377.00
Neziroski, David	Staff	2/14/2021	T3 - Fee Applications / Retention	Begin preparing other exhibits for the December application	1.00	245.00	245.00
Panagiotakis, Sofia	Senior Manager	2/14/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Santambrogio, Juan	Executive Director	2/14/2021	T3 - Plan of Adjustment	Analyze proposed resolution to measurement of revenue outperformance related to GO settlement	0.80	810.00	648.00
Santambrogio, Juan	Executive Director	2/14/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Santambrogio, Juan	Executive Director	2/14/2021	T3 - Long Term Projections	Review information prepared by McKinsey on revenue outperformance estimate for FY22	0.50	810.00	405.00
Sarna, Shavi	Senior Manager	2/14/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Sarna, Shavi	Senior Manager	2/14/2021	T3 - Creditor Mediation Support	Redacted	1.00	720.00	720.00
Soutendijk, Tyler	Staff	2/14/2021	T3 - Long Term Projections	Analyze Google Trends Data to only PREM indices for Puerto Rico	1.00	245.00	245.00
Almbaid, Nahla	Staff	2/15/2021	T3 - Long Term Projections	Update monthly financial update slides for February per FOMB request	2.90	245.00	710.50
Almbaid, Nahla	Staff	2/15/2021	T3 - Long Term Projections	Update trust fund balance forecast	0.30	245.00	73.50
Ban, Menuka	Manager	2/15/2021	T3 - Long Term Projections	Analyze the effect of pandemic related legislation on output report by CBO to update the stimulus impact estimates	1.60	595.00	952.00
Ban, Menuka	Manager	2/15/2021	T3 - Long Term Projections	Review the simple general equilibrium model for multiplier calculations to update the stimulus impact estimates	2.60	595.00	1,547.00
Ban, Menuka	Manager	2/15/2021	T3 - Long Term Projections	Update the simple general equilibrium model to incorporate the export and import in the model to update the stimulus impact estimates	1.90	595.00	1,130.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ban,Menuka	Manager	2/15/2021	T3 - Long Term Projections	Update the simple general equilibrium model with Puerto Rico specific data to update the stimulus impact estimates	1.60	595.00	952.00
Barati Stec,Izabella	Manager	2/15/2021	T3 - Long Term Projections	Edit the 205 letter appendix / classification pf property table	2.80	595.00	1,666.00
Berger,Daniel L.	Manager	2/15/2021	T3 - Long Term Projections	Amend database in SAS code due to breaks caused by tax model database update	1.20	595.00	714.00
Berger,Daniel L.	Manager	2/15/2021	T3 - Long Term Projections	Participate in a call with O. Cheema (EY), R. Tan (EY), L. Zhao (EY), and D. Berger (EY) to discuss CVI structure and impact on SUT long term projections.	0.30	595.00	178.50
Berger,Daniel L.	Manager	2/15/2021	T3 - Long Term Projections	Rerun Act 154 tax model / update the model specification in SAS	0.90	595.00	535.50
Berger,Daniel L.	Manager	2/15/2021	T3 - Long Term Projections	Rerun alcohol tax model / update the model specification in SAS	1.10	595.00	654.50
Berger,Daniel L.	Manager	2/15/2021	T3 - Long Term Projections	Rerun cigarette tax model / update the model specification in SAS	0.80	595.00	476.00
Berger,Daniel L.	Manager	2/15/2021	T3 - Long Term Projections	Rerun corporate income tax model / update the model specification in SAS	0.80	595.00	476.00
Berger,Daniel L.	Manager	2/15/2021	T3 - Long Term Projections	Rerun motor vehicle tax model / update the model specification in SAS	0.90	595.00	535.50
Berger,Daniel L.	Manager	2/15/2021	T3 - Long Term Projections	Rerun personal income tax model / update the model specification in SAS	0.90	595.00	535.50
Berger,Daniel L.	Manager	2/15/2021	T3 - Long Term Projections	Rerun rum cover over model / update the model specification in SAS	0.80	595.00	476.00
Berger,Daniel L.	Manager	2/15/2021	T3 - Plan of Adjustment	Update tax model database with new data from C Robles from FOMB	0.60	595.00	357.00
Burr,Jeremy	Manager	2/15/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY) and J Burr (EY) to discuss the proposed PROMESA 205 letter regarding the ERP implementation and completion of the CAFRs	0.80	595.00	476.00
Burr,Jeremy	Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Burr,Jeremy	Manager	2/15/2021	T3 - Long Term Projections	Prepare comparison of historical PayGo budget to OMB Submission	1.10	595.00	654.50
Burr,Jeremy	Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Burr,Jeremy	Manager	2/15/2021	T3 - Long Term Projections	Prepare revisions to PayGo budgets and actuals for FY19 and FY20 data to incorporate into the current comparison analysis	1.30	595.00	773.50
Burr,Jeremy	Manager	2/15/2021	T3 - Long Term Projections	Prepare the FY21 PayGo budget to actuals to identify variances to the budget allocation in FY22	0.90	595.00	535.50
Burr,Jeremy	Manager	2/15/2021	T3 - Long Term Projections	Provide feedback on the ERP and CAFR section 205 review	1.90	595.00	1,130.50
Canter,Matthew Alan	Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Canter,Matthew Alan	Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Canter,Matthew Alan	Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Canter,Matthew Alan	Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Canter,Matthew Alan	Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Canter,Matthew Alan	Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Chan,Jonathan	Manager	2/15/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY), J. Chan (EY) and J. Ramirez (EY) to discuss updates required as of 02/15/2021 to the cash balances reporting workbook for the December, 31, 2020, reporting period.	0.80	595.00	476.00
Chan,Jonathan	Manager	2/15/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 2/15/2021.	0.70	595.00	416.50
Chan,Jonathan	Manager	2/15/2021	T3 - Plan of Adjustment	Review updates to the 12/31/20 cash balances reporting workbook analysis on 02/15/21.	2.70	595.00	1,606.50
Chan,Jonathan	Manager	2/15/2021	T3 - Plan of Adjustment	Review updates to the 12/31/20 testing period draft presentation for the Board on 02/15/21.	2.80	595.00	1,666.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	2/15/2021	T3 - Plan of Adjustment	Review upload folder for documents received from 02/05/21 to 02/15/21 for file name consistency for complete upload to Relativity platform for accurate testing of account balances.	1.10	595.00	654.50
Chawla,Sonia	Manager	2/15/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY), J. Chan (EY) and J. Ramirez (EY) to discuss updates required as of 02/15/2021 to the cash balances reporting workbook for the December, 31, 2020, reporting period.	0.80	595.00	476.00
Chawla,Sonia	Manager	2/15/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 2/15/2021.	0.70	595.00	416.50
Cheema,Mohammad	Manager	2/15/2021	T3 - Long Term Projections	Participate in a call with O. Cheema (EY), R. Tan (EY), L. Zhao (EY), and D. Berger (EY) to discuss CVI structure and impact on SUT long term projections.	0.30	595.00	178.50
Chepenik,Adam Brandon	Partner/Principal	2/15/2021	T3 - Long Term Projections	Edit disaster revolver terms for AAFAF proposal	0.70	870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	2/15/2021	T3 - Creditor Mediation Support	Redacted	2.10	870.00	1,827.00
Chepenik,Adam Brandon	Partner/Principal	2/15/2021	T3 - Long Term Projections	Participate in call with G Eaton (EY) and A Chepenik (EY) to discuss disaster revolver terms for AAFAF proposal	0.20	870.00	174.00
Chepenik,Adam Brandon	Partner/Principal	2/15/2021	T3 - Long Term Projections	Participate in call with G Eaton (EY), A Chepenik (EY), E Heath (EY) to discuss changes to disaster aid terms for AAFAF proposal	0.90	870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	2/15/2021	T3 - Creditor Mediation Support	Redacted	1.10	870.00	957.00
Dubinsky,Shawn	Manager	2/15/2021	T3 - Long Term Projections	Research and review pension actuarial reports to understand historical net asset and current deficit levels	0.40	595.00	238.00
Dubinsky,Shawn	Manager	2/15/2021	T3 - Long Term Projections	Research LUMA energy contract details, CBA negotiations, and service transition plan to understand timeline and milestones of plan and relation to PREPA's certified fiscal plan	0.30	595.00	178.50
Dubinsky,Shawn	Manager	2/15/2021	T3 - Long Term Projections	Review draft PREPA pension plan proposed FAQs to understand election options for participants and treatment to participants with existing PREPA loans	0.10	595.00	59.50
Eaton,Gregory William	Senior Manager	2/15/2021	T3 - Long Term Projections	Participate in call with G Eaton (EY) and A Chepenik (EY) to discuss disaster revolver terms for AAFAF proposal	0.20	720.00	144.00
Eaton,Gregory William	Senior Manager	2/15/2021	T3 - Long Term Projections	Participate in call with G Eaton (EY), A Chepenik (EY), E Heath (EY) to discuss changes to disaster aid terms for AAFAF proposal	0.90	720.00	648.00
Eaton,Gregory William	Senior Manager	2/15/2021	T3 - Long Term Projections	Review and update comment on CRF Program Guidance, RF Agreement, and response to FOMB Comments	1.20	720.00	864.00
Federer,Joshua Lee	Staff	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.30	245.00	73.50
Federer,Joshua Lee	Staff	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.60	245.00	147.00
Federer,Joshua Lee	Staff	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.60	245.00	147.00
Gelfond,Hilary	Staff	2/15/2021	T3 - Long Term Projections	Compare NAP/SNAP model output to administrative data to assess accuracy of predictions	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/15/2021	T3 - Long Term Projections	Evaluate issues with the SNAP model net income and asset variables	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/15/2021	T3 - Long Term Projections	Modify net income and variables in SNAP/NAP model to better reflect real household incomes	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/15/2021	T3 - Long Term Projections	Review analysis of Act 60 cash grants	1.10	245.00	269.50
Glavin,Amanda Jane	Senior	2/15/2021	T3 - Long Term Projections	Review of cannibalization rates from a meta analysis of gambling studies	2.60	445.00	1,157.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	2/15/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY) and M Morris (EY) to discuss payroll information provided by PRDE to assess Social Security withholding practices	0.30	519.00	155.70
Good JR,Clark E	Manager	2/15/2021	T3 - Long Term Projections	Review increase in TRS paygo actual data as received from C Ortiz (FOMB)	0.40	519.00	207.60
Good JR,Clark E	Manager	2/15/2021	T3 - Long Term Projections	Perform high level review of incoming data from Milliman for updating fiscal plan results	1.70	519.00	882.30
Heath,Emma	Senior Manager	2/15/2021	T3 - Long Term Projections	Email correspondence with R. Tague (EY) regarding CRIM and municipality provisions of disaster aid revolver program guidelines submitted by AAFAF for FOMB review.	0.20	720.00	144.00
Heath,Emma	Senior Manager	2/15/2021	T3 - Plan of Adjustment	Email response to B. Blackwell (Proskauer) regarding disclosure statement status	0.20	720.00	144.00
Heath,Emma	Senior Manager	2/15/2021	T3 - Long Term Projections	Email to A. Kleine (EY) regarding house bill 499	0.20	720.00	144.00
Heath,Emma	Senior Manager	2/15/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) regarding disbursements and updates for SAAC slides, key sections of the disclosure statement, and review of HB 120 information	1.30	720.00	936.00
Heath,Emma	Senior Manager	2/15/2021	T3 - Long Term Projections	Participate in call with G Eaton (EY), A Chepenik (EY), E Heath (EY) to discuss changes to disaster aid terms for AAFAF proposal	0.90	720.00	648.00
Heath,Emma	Senior Manager	2/15/2021	T3 - Long Term Projections	Review and update commentary on house bill 499	0.60	720.00	432.00
Heath,Emma	Senior Manager	2/15/2021	T3 - Long Term Projections	Review house bill 499	0.80	720.00	576.00
Heath,Emma	Senior Manager	2/15/2021	T3 - Long Term Projections	Review response and supporting documentation from AAFAF regarding program guidelines for disaster revolver	0.60	720.00	432.00
Heath,Emma	Senior Manager	2/15/2021	T3 - Long Term Projections	Review SUT impact analysis of Child Tax Credit and EITC from QUEST team.	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/15/2021	T3 - Long Term Projections	Review updates slides regarding COVID-19 relief package allocations and spending status for FOMB presentation	0.70	720.00	504.00
Jacobsen,Katherine Anne	Senior	2/15/2021	T3 - Long Term Projections	Analyze latest Nutrition Assistance Program spending data	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	2/15/2021	T3 - Long Term Projections	Analyze latest Pandemic Oversight spending data	0.70	445.00	311.50
Jacobsen,Katherine Anne	Senior	2/15/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) regarding disbursements and updates for SAAC slides, key sections of the disclosure statement, and review of HB 120 information	1.30	445.00	578.50
Jacobsen,Katherine Anne	Senior	2/15/2021	T3 - Long Term Projections	Update analysis for FOMB meeting with SAAC with data on Lost Wages Assistance Executive Order	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	2/15/2021	T3 - Long Term Projections	Update analysis for FOMB meeting with SAAC with latest data from Hacienda on individual stimulus payments	0.30	445.00	133.50
Kane,Collin	Senior	2/15/2021	T3 - Long Term Projections	Review valuation system coding for HB 120 for accrual of active benefits for hybrid account balance	1.70	405.00	688.50
Kane,Collin	Senior	2/15/2021	T3 - Long Term Projections	Review valuation system coding for HB120 for accrual of active benefits according to pre 2013 formula to assess valuation system ability to split attribution for different benefits in a single record	2.60	405.00	1,053.00
Knapp,Nicole Penelope	Senior	2/15/2021	T3 - Long Term Projections	Analyze the impact of rental revenue lost by overturning Act 22	0.90	445.00	400.50
Knapp,Nicole Penelope	Senior	2/15/2021	T3 - Long Term Projections	Calculate aggregate losses from Section 40 proposal and draft remaining narrative of Fiscal Notes	2.60	445.00	1,157.00
Knapp,Nicole Penelope	Senior	2/15/2021	T3 - Long Term Projections	Review proposal associated with Section 113 for fiscal notes	1.10	445.00	489.50
Knapp,Nicole Penelope	Senior	2/15/2021	T3 - Long Term Projections	Update monthly economic update slides to reflect latest data on disbursed unemployment benefits	1.10	445.00	489.50
LeBlanc,Samantha	Senior	2/15/2021	T3 - Long Term Projections	Review rum cover-over monthly data to present to FOMB board.	0.40	445.00	178.00
Levy,Sheva R	Partner/Principal	2/15/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY) and M Morris (EY) to discuss payroll information provided by PRDE to assess Social Security withholding practices	0.30	721.00	216.30
Mackie,James	Executive Director	2/15/2021	T3 - Long Term Projections	Macro effects of stimulus - finding an appropriate multiplier	1.60	810.00	1,296.00
Mackie,James	Executive Director	2/15/2021	T3 - Long Term Projections	Review CBO's multiplier analysis of the CARES Act	0.80	810.00	648.00
Mackie,James	Executive Director	2/15/2021	T3 - Long Term Projections	Review LIS (Medicare for Puerto Rico) memo	1.10	810.00	891.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mackie,James	Executive Director	2/15/2021	T3 - Long Term Projections	Conduct research on labor supply effects with modelling approaches regarding SNAP to Puerto Rico	1.30	810.00	1,053.00
Mackie,James	Executive Director	2/15/2021	T3 - Long Term Projections	Review SSI and labor supply estimates	1.10	810.00	891.00
Mairena,Daisy	Staff	2/15/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss account holder action items as of 2/15/2021 in preparation for December 31, 2020 report.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/15/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 2/15/2021.	0.70	245.00	171.50
Mairena,Daisy	Staff	2/15/2021	T3 - Plan of Adjustment	Perform analysis as of 02/15/2021 to identify updates needed to account holder outreach comments in the Relativity testing platform for eight agencies for the December 31, 2020 reporting period.	2.60	245.00	637.00
Mairena,Daisy	Staff	2/15/2021	T3 - Plan of Adjustment	Perform analysis as of 02/15/2021 to identify updates needed to account holder outreach comments in the Relativity testing platform for four public corporations for the December 31, 2020 reporting period.	2.20	245.00	539.00
Mairena,Daisy	Staff	2/15/2021	T3 - Plan of Adjustment	Prepare draft email to Public Housing Administration as of 2/15/2021 to follow up on outstanding bank statements for 12/31/2020 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	2/15/2021	T3 - Plan of Adjustment	Prepare draft email to Retirement System for Employees of the Government and Judiciary Retirement System as of 2/15/2021 to follow up on outstanding bank statements for 12/31/2020 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	2/15/2021	T3 - Plan of Adjustment	Review file names of received documents as of 02/15/2021 to ensure correct linkage of documents to accounts in upload process to Relativity platform for accurate testing of account balances.	1.10	245.00	269.50
Malhotra,Gaurav	Partner/Principal	2/15/2021	T3 - Creditor Mediation Support	Redacted	2.10	870.00	1,827.00
Malhotra,Gaurav	Partner/Principal	2/15/2021	T3 - Creditor Mediation Support	Redacted	1.10	870.00	957.00
Malhotra,Gaurav	Partner/Principal	2/15/2021	T3 - Creditor Mediation Support	Redacted	1.20	870.00	1,044.00
Moran-Eserski,Javier	Senior	2/15/2021	T3 - Creditor Mediation Support	Redacted	1.40	445.00	623.00
Moran-Eserski,Javier	Senior	2/15/2021	T3 - Long Term Projections	Review the latest AAFAF PayGo report to identify which municipalities have not been paying their FY2021 obligations	0.90	445.00	400.50
Moran-Eserski,Javier	Senior	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.30	445.00	133.50
Moran-Eserski,Javier	Senior	2/15/2021	T3 - Long Term Projections	Review the preliminary analysis completed by the client quantifying the FY2021 PayGo debt outstanding	0.40	445.00	178.00
Moran-Eserski,Javier	Senior	2/15/2021	T3 - Long Term Projections	Update the preliminary analysis on FY2021 PayGo debt outstanding to incorporate the payments made by Municipalities that have not been recorded by ERS	0.70	445.00	311.50
Morris,Michael Thomas	Senior	2/15/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY) and M Morris (EY) to discuss payroll information provided by PRDE to assess Social Security withholding practices	0.30	405.00	121.50
Mullins,Daniel R	Executive Director	2/15/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY) and J Burr (EY) to discuss the proposed PROMESA 205 letter regarding the ERP implementation and completion of the CAFRs	0.80	810.00	648.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mullins,Daniel R	Executive Director	2/15/2021	T3 - Long Term Projections	Prepare content on ERP/CAFR/CFO and structure of FOMB 205 letter draft to government	2.60	810.00	2,106.00
Mullins,Daniel R	Executive Director	2/15/2021	T3 - Long Term Projections	Prepare next steps for improving and finalizing Low Income Subsidy participation for Medicare Part D participation and estimates of program benefits to Puerto Rico	1.80	810.00	1,458.00
Mullins,Daniel R	Executive Director	2/15/2021	T3 - Long Term Projections	Review Fiscal Note PS 132 policy implications and fiscal effects of employment subsidy proposal and recommended extension of the analysis	0.70	810.00	567.00
Mullins,Daniel R	Executive Director	2/15/2021	T3 - Long Term Projections	Review SUT revenue execution and estimation of effects on CTC, EITC and SIS, with overall revenue effects for GF	1.10	810.00	891.00
Neziroski,David	Staff	2/15/2021	T3 - Fee Applications / Retention	Continue to prepare other exhibits for December application	3.60	245.00	882.00
Nguyen,Jimmy Hoang Huy	Staff	2/15/2021	T3 - Long Term Projections	Revise the HB120 funding method within the valuation system coding for the TRS Plan to entry age method for DB participants	1.30	271.00	352.30
Nguyen,Jimmy Hoang Huy	Staff	2/15/2021	T3 - Long Term Projections	Analyze the plan definitions for the TRS Plan to ensure no negative normal costs are inappropriately produced for DB participants	1.40	271.00	379.40
Nguyen,Jimmy Hoang Huy	Staff	2/15/2021	T3 - Long Term Projections	Revise the HB120 funding method within the valuation system coding for the TRS Plan to entry age method for Hybrid participants	1.90	271.00	514.90
Panagiotakis,Sofia	Senior Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00
Panagiotakis,Sofia	Senior Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Panagiotakis,Sofia	Senior Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Poncon,Theodore	Staff	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.30	245.00	73.50
Poncon,Theodore	Staff	2/15/2021	T3 - Creditor Mediation Support	Redacted	2.40	245.00	588.00
Poncon,Theodore	Staff	2/15/2021	T3 - Creditor Mediation Support	Redacted	2.40	245.00	588.00
Poncon,Theodore	Staff	2/15/2021	T3 - Creditor Mediation Support	Redacted	1.10	245.00	269.50
Poncon,Theodore	Staff	2/15/2021	T3 - Creditor Mediation Support	Redacted	1.20	245.00	294.00
Poncon,Theodore	Staff	2/15/2021	T3 - Creditor Mediation Support	Redacted	1.20	245.00	294.00
Poncon,Theodore	Staff	2/15/2021	T3 - Creditor Mediation Support	Redacted	1.30	245.00	318.50
Poncon,Theodore	Staff	2/15/2021	T3 - Creditor Mediation Support	Redacted	1.10	245.00	269.50
Powell,Marc	Executive Director	2/15/2021	T3 - Long Term Projections	Detailed review of Connected nation draft evaluation package in anticipation of team call	3.70	810.00	2,997.00
Powell,Marc	Executive Director	2/15/2021	T3 - Long Term Projections	Detailed review of Tilson draft proposal evaluation package in anticipation of team call	3.90	810.00	3,159.00
Ramirez,Aaron	Senior	2/15/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) and T Yang (EY) to discuss approach and progress on the Proposal Analysis presentation related to the financial proposal	0.40	445.00	178.00
Ramirez,Aaron	Senior	2/15/2021	T3 - Long Term Projections	Prepare template for financial capacity evaluation of Connected Nation	3.60	445.00	1,602.00
Ramirez,Jessica I.	Senior	2/15/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss account holder action items as of 2/15/2021 in preparation for December 31, 2020 report.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	2/15/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY), J. Chan (EY) and J. Ramirez (EY) to discuss updates required as of 02/15/2021 to the cash balances reporting workbook for the December, 31, 2020, reporting period.	0.80	445.00	356.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	2/15/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 2/15/2021.	0.70	445.00	311.50
Ramirez, Jessica I.	Senior	2/15/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis to incorporate changes to the Source Level as of 02/15/2021.	2.90	445.00	1,290.50
Robles, Daniel Alexander	Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Robles, Daniel Alexander	Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Santambrogio, Juan	Executive Director	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Santambrogio, Juan	Executive Director	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Santambrogio, Juan	Executive Director	2/15/2021	T3 - Creditor Mediation Support	Redacted	2.10	810.00	1,701.00
Santambrogio, Juan	Executive Director	2/15/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Santambrogio, Juan	Executive Director	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Santambrogio, Juan	Executive Director	2/15/2021	T3 - Creditor Mediation Support	Redacted	2.10	810.00	1,701.00
Santambrogio, Juan	Executive Director	2/15/2021	T3 - Plan of Adjustment	Review analysis prepared by Conway regarding cash performance at non-TSA entities	0.90	810.00	729.00
Santambrogio, Juan	Executive Director	2/15/2021	T3 - Plan of Adjustment	Review estimated contributions to pension trust based on potential outperformance on projections	0.90	810.00	729.00
Santambrogio, Juan	Executive Director	2/15/2021	T3 - Long Term Projections	Review information on financial impact of additional federal aid on various revenue streams	1.30	810.00	1,053.00
Sarna, Shavi	Senior Manager	2/15/2021	T3 - Long Term Projections	Analyze draft of Section 205 letter to the government on CAFR completion and ERP implementation and provide suggested revisions	0.70	720.00	504.00
Sarna, Shavi	Senior Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Sarna, Shavi	Senior Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00
Sarna, Shavi	Senior Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Soutendijk, Tyler	Staff	2/15/2021	T3 - Long Term Projections	Prepare BEA index for Puerto Rico Economic Monitor slides	2.30	245.00	563.50
Soutendijk, Tyler	Staff	2/15/2021	T3 - Long Term Projections	Prepare PREM indices for Puerto Rico Monthly Economic Update slides	0.90	245.00	220.50
Soutendijk, Tyler	Staff	2/15/2021	T3 - Long Term Projections	Transform TSA throughput data for Python integration	0.90	245.00	220.50
Soutendijk, Tyler	Staff	2/15/2021	T3 - Long Term Projections	Update COVID health comparison data between Puerto Rico and United States for Monthly Economic Update	2.80	245.00	686.00
Soutendijk, Tyler	Staff	2/15/2021	T3 - Long Term Projections	Update Real Time Indicator slide data for Employees Working, TSA Throughput, AirDNA Rental Occupancy, and Discover Puerto Rico metrics	1.30	245.00	318.50
Soutendijk, Tyler	Staff	2/15/2021	T3 - Long Term Projections	Update Real Time Indicator slide with charts and associated text	1.90	245.00	465.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stricklin,Todd	Senior	2/15/2021	T3 - Creditor Mediation Support	Redacted	1.30	405.00	526.50
Stricklin,Todd	Senior	2/15/2021	T3 - Creditor Mediation Support	Redacted	1.30	405.00	526.50
Stuber,Emily Grace	Senior	2/15/2021	T3 - Long Term Projections	Review fixes to entry age normal liability method coding for TRS HB 120 costing	1.80	405.00	729.00
Stuber,Emily Grace	Senior	2/15/2021	T3 - Long Term Projections	Review update to TRS Hybrid deferred vested benefit coding with fix to annuity conversion factor for HB 120 costing	1.90	405.00	769.50
Stuber,Emily Grace	Senior	2/15/2021	T3 - Long Term Projections	Review update to TRS Hybrid disability benefit coding with fix to stop eligibility at age 65 for HB 120 costing	1.90	405.00	769.50
Tague,Robert	Executive Director	2/15/2021	T3 - Long Term Projections	Review AAFAP Revolving Fund Agreement to provide comments	1.20	810.00	972.00
Tague,Robert	Executive Director	2/15/2021	T3 - Long Term Projections	Review Executive Session materials	1.60	810.00	1,296.00
Tague,Robert	Executive Director	2/15/2021	T3 - Long Term Projections	Review revolving Fund Program Guidelines	0.60	810.00	486.00
Tague,Robert	Executive Director	2/15/2021	T3 - Long Term Projections	Review section 205 letter on ERP and CAFR with edits	0.70	810.00	567.00
Tan,Riyandi	Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Tan,Riyandi	Manager	2/15/2021	T3 - Long Term Projections	Participate in a call with O. Cheema (EY), R. Tan (EY), L. Zhao (EY), and D. Berger (EY) to discuss CVI structure and impact on SUT long term projections.	0.30	595.00	178.50
Tan,Riyandi	Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Thomas,Richard I	Partner/Principal	2/15/2021	T3 - Plan of Adjustment	Reconcile the 12/31/20 testing period draft presentation for the Board against the cash balance reporting workbook analysis on 02/15/2021.	2.60	870.00	2,262.00
Tucker,Varick Richaud Raphael	Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Tucker,Varick Richaud Raphael	Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Tucker,Varick Richaud Raphael	Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Tucker,Varick Richaud Raphael	Manager	2/15/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Venkatramanan,Siddhu	Manager	2/15/2021	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly as of 2/15/2021.	2.80	595.00	1,666.00
Yang,Tianyi	Manager	2/15/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) and T Yang (EY) to discuss approach and progress on the Proposal Analysis presentation related to the financial proposal	0.40	595.00	238.00
Yodice,Frank	Senior	2/15/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) regarding disbursements and updates for SAAC slides, key sections of the disclosure statement, and review of HB 120 information	1.30	445.00	578.50
Yodice,Frank	Senior	2/15/2021	T3 - Plan of Adjustment	Prepare a list of likely updates needed for the Federal Funds section of the Disclosure Statement	0.90	445.00	400.50
Yodice,Frank	Senior	2/15/2021	T3 - Plan of Adjustment	Review and outline Section III. C. 1. of the disclosure statement to understand which items may need to be updated for the plan of adjustment	0.80	445.00	356.00
Zhao,Leqi	Senior	2/15/2021	T3 - Long Term Projections	Participate in a call with O. Cheema (EY), R. Tan (EY), L. Zhao (EY), and D. Berger (EY) to discuss CVI structure and impact on SUT long term projections.	0.30	445.00	133.50
Zhao,Leqi	Senior	2/15/2021	T3 - Long Term Projections	Refine summary tables of Act 60 for DDEC cash grant analysis	2.40	445.00	1,068.00
Zhao,Leqi	Senior	2/15/2021	T3 - Long Term Projections	Refine SUT estimates without CVI portion for commonwealth SUT forecast	1.60	445.00	712.00
Zhao,Leqi	Senior	2/15/2021	T3 - Long Term Projections	Research on Puerto Rico gaming revenue data for VLT estimates	2.40	445.00	1,068.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Zhao,Leqi	Senior	2/15/2021	T3 - Long Term Projections	Research regulations for CVI portion of SUT for commonwealth SUT forecast	1.60	445.00	712.00
Almbaid,Nahla	Staff	2/16/2021	T3 - Long Term Projections	Incorporate feedback on DDEC deck for cash grants	2.70	245.00	661.50
Almbaid,Nahla	Staff	2/16/2021	T3 - Long Term Projections	Match up NAICS codes with cash grants for comparison chart and slide	1.10	245.00	269.50
Almbaid,Nahla	Staff	2/16/2021	T3 - Long Term Projections	Sort industries for cash grants DDEC data	2.90	245.00	710.50
Ban,Menuka	Manager	2/16/2021	T3 - Long Term Projections	Identify the materials to be updated in the FOMB February Monthly update and provide guidance for the staffs to provide updated analysis	1.80	595.00	1,071.00
Ban,Menuka	Manager	2/16/2021	T3 - Long Term Projections	Identify issues with PS 113 and coordinate to request the revised translation	0.30	595.00	178.50
Ban,Menuka	Manager	2/16/2021	T3 - Long Term Projections	Participate in call with J. Rebolledo (McKinsey), J. Davis (McKinsey), A. Pagola (McKinsey), A. Chepenik (EY), J. Santambrogio (EY), J. Mackie (EY), D. Mullins (EY), D. Berger (EY), M. Ban (EY), and L. Zhao (EY) regarding updates for commonwealth revenue forecast from FY2021 to FY2022.	0.60	595.00	357.00
Ban,Menuka	Manager	2/16/2021	T3 - Long Term Projections	Review "Key Methods That CBO Used to Estimate the Effects of Pandemic-Related Legislation on Output " CBO report to make revision to the stimulus impact analysis	1.90	595.00	1,130.50
Ban,Menuka	Manager	2/16/2021	T3 - Long Term Projections	Review cash grant analysis PowerPoint presentation and email D. Mullins (EY) for review	0.80	595.00	476.00
Barati Stec,Izabella	Manager	2/16/2021	T3 - Long Term Projections	Review research on housing credit, in relation to Act 169	2.10	595.00	1,249.50
Barati Stec,Izabella	Manager	2/16/2021	T3 - Long Term Projections	Draft a response to Act 169 research	1.30	595.00	773.50
Barati Stec,Izabella	Manager	2/16/2021	T3 - Long Term Projections	Review MEU slide deck (executive summary check against individual slides)	2.60	595.00	1,547.00
Barati Stec,Izabella	Manager	2/16/2021	T3 - Long Term Projections	Update the tracking sheet of fiscal notes	1.20	595.00	714.00
Berger,Daniel L.	Manager	2/16/2021	T3 - Long Term Projections	Review and amend the three real time indicators slide	1.40	595.00	833.00
Berger,Daniel L.	Manager	2/16/2021	T3 - Long Term Projections	Review COVID financial update slides to provide comments	0.40	595.00	238.00
Berger,Daniel L.	Manager	2/16/2021	T3 - Long Term Projections	Edit executive summary based on updates made over the course of the day	0.20	595.00	119.00
Berger,Daniel L.	Manager	2/16/2021	T3 - Long Term Projections	Participate in call with J. Rebolledo (McKinsey), J. Davis (McKinsey), A. Pagola (McKinsey), A. Chepenik (EY), J. Santambrogio (EY), J. Mackie (EY), D. Mullins (EY), D. Berger (EY), M. Ban (EY), and L. Zhao (EY) regarding updates for commonwealth revenue forecast from FY2021 to FY2022.	0.60	595.00	357.00
Berger,Daniel L.	Manager	2/16/2021	T3 - Long Term Projections	Prepare PREM introduction slide for the monthly economic update	0.30	595.00	178.50
Berger,Daniel L.	Manager	2/16/2021	T3 - Long Term Projections	Recode in SAS (coding language) the SNAP forecast econometric models in SAS to respond to comments on methodology by D Mullins	1.60	595.00	952.00
Berger,Daniel L.	Manager	2/16/2021	T3 - Long Term Projections	Rerun SUT tax model / update the model specification in SAS with additional updates from C Robles from FOMB	0.70	595.00	416.50
Berger,Daniel L.	Manager	2/16/2021	T3 - Long Term Projections	Updates to the monthly economic update: pull in new data to update slides for Economic activity Index from Puerto Rico Development Bank	0.80	595.00	476.00
Burr,Jeremy	Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Burr,Jeremy	Manager	2/16/2021	T3 - Long Term Projections	Participate in meeting with the C Tirado (Retiro), L Rodriguez (Retiro), FOMB, S Levy (EY), C Good (EY), J Santambrogio (EY) and J Burr (EY) to discuss the PayGo expense forecast for FY21, F22 due diligence items, early withdrawals, and census information provided	2.10	595.00	1,249.50
Burr,Jeremy	Manager	2/16/2021	T3 - Long Term Projections	Prepare additional edits to the ERP removing all collaborative comments and only including final revisions to be presented to the FOMB	1.20	595.00	714.00
Burr,Jeremy	Manager	2/16/2021	T3 - Long Term Projections	Prepare consolidating PayGo table of the prior year budgets and actuals to compare against the current FY22 proposed budget	1.40	595.00	833.00
Burr,Jeremy	Manager	2/16/2021	T3 - Long Term Projections	Prepare follow-up comments regarding the PREPA and PRASA costs included in the fiscal plan	0.30	595.00	178.50
Burr,Jeremy	Manager	2/16/2021	T3 - Long Term Projections	Prepare revisions to the 205 letter on the ERP Implementation and CAFR	2.40	595.00	1,428.00
Burr,Jeremy	Manager	2/16/2021	T3 - Long Term Projections	Review the FY22 budget submission for PayGo to prepare for the call with Retiro	0.40	595.00	238.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Campbell,Nnaji-Semayi	Senior	2/16/2021	T3 - Long Term Projections	Build in presentation grant admin lead and technology lead minimum requirements charts and objective checklist function	0.70	445.00	311.50
Campbell,Nnaji-Semayi	Senior	2/16/2021	T3 - Long Term Projections	Participate in call with F.Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) (Partial) and M. Powell (EY) to read and discuss template and updates to the Proposal Analysis presentation	1.10	445.00	489.50
Campbell,Nnaji-Semayi	Senior	2/16/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) and M. Powell (EY) - updates on evaluation schedule and development of Proposal Analysis presentation	0.30	445.00	133.50
Campbell,Nnaji-Semayi	Senior	2/16/2021	T3 - Long Term Projections	Transfer in to presentation key personnel prime observations from resumes and relevant project information and format to fit deck and align with RFP requirements	1.40	445.00	623.00
Campbell,Nnaji-Semayi	Senior	2/16/2021	T3 - Long Term Projections	Review connected nation technical approach information and observations on broadband assessment and mapping compared to RFP ask	1.10	445.00	489.50
Canter,Matthew Alan	Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Canter,Matthew Alan	Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Canter,Matthew Alan	Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Canter,Matthew Alan	Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Canter,Matthew Alan	Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Canter,Matthew Alan	Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Canter,Matthew Alan	Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Chan,Jonathan	Manager	2/16/2021	T3 - Plan of Adjustment	Prepare Relativity workspace data export as of 02/16/21 for 12/31/20 cash balances reporting.	2.60	595.00	1,547.00
Chan,Jonathan	Manager	2/16/2021	T3 - Plan of Adjustment	Review updates to the 12/31/20 cash balances reporting workbook analysis on 02/16/21.	2.60	595.00	1,547.00
Chan,Jonathan	Manager	2/16/2021	T3 - Plan of Adjustment	Review updates to the 12/31/20 testing period draft presentation for the Board on 02/16/21.	2.40	595.00	1,428.00
Chan,Jonathan	Manager	2/16/2021	T3 - Plan of Adjustment	Send email to Proskauer and O&B with restrictions documentation for additional accounts above the restriction threshold of \$6.9 million for the 12/31/20 testing period for legal due diligence review.	0.30	595.00	178.50
Chawla,Sonia	Manager	2/16/2021	T3 - Plan of Adjustment	Draft email to Proskauer with updated versions of 12/31/2020 cash balance update deliverables.	0.20	595.00	119.00
Chepenik,Adam Brandon	Partner/Principal	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/16/2021	T3 - Plan of Adjustment	Make edits to draft disclosure statement for Proskauer review.	1.90	870.00	1,653.00
Chepenik,Adam Brandon	Partner/Principal	2/16/2021	T3 - Long Term Projections	Participate in call with J. Rebolledo (McKinsey), J. Davis (McKinsey), A. Pagola (McKinsey), A. Chepenik (EY), J. Santambrogio (EY), J. Mackie (EY), D. Mullins (EY), D. Berger (EY), M. Ban (EY), and L. Zhao (EY) regarding updates for commonwealth revenue forecast from FY2021 to FY2022.	0.60	870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	2/16/2021	T3 - Long Term Projections	Participate in call with M. Canter (EY), J. Federer (EY), E. Heath (EY), A. Chepenik (EY) and FOMB to discuss capabilities of SBP portal/PRIDCO ease of doing business PowerBI	0.60	870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	2/16/2021	T3 - Creditor Mediation Support	Redacted	1.10	870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Dubinsky,Shawn	Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	2/16/2021	T3 - Long Term Projections	Analyze and review initial draft report of Commonwealth FY22 fiscal plan and identify updates to report narrative, exhibits, and appendices	0.40	595.00	238.00
Dubinsky,Shawn	Manager	2/16/2021	T3 - Long Term Projections	Analyze and review initial draft report of PREPA FY22 fiscal plan and identify updates to report narrative, exhibits, and appendices	0.70	595.00	416.50
Dubinsky,Shawn	Manager	2/16/2021	T3 - Long Term Projections	Analyze PayGo allocation schedule to understand breakdown of CW disbursement by municipality	0.30	595.00	178.50
Dubinsky,Shawn	Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Dubinsky,Shawn	Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Dubinsky,Shawn	Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	2/16/2021	T3 - Long Term Projections	Review correspondence from Government of Puerto Rico on information request for definitions of PREPA Pension Plan and CBA terms to identify response timeline	0.30	595.00	178.50
Dubinsky,Shawn	Manager	2/16/2021	T3 - Long Term Projections	Review PREPA CBA on treatment of vested and non-vested participants and personal loan provisions are consistent with the proposed language of the PREPA/LUMA FAQ	0.90	595.00	535.50
Federer,Joshua Lee	Staff	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.60	245.00	147.00
Federer,Joshua Lee	Staff	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Federer,Joshua Lee	Staff	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	245.00	73.50
Federer,Joshua Lee	Staff	2/16/2021	T3 - Creditor Mediation Support	Redacted	1.90	245.00	465.50
Federer,Joshua Lee	Staff	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.90	245.00	220.50
Gelfond,Hilary	Staff	2/16/2021	T3 - Long Term Projections	Adjust estimate of S.132 fiscal note to account for behavioural responses	1.70	245.00	416.50
Gelfond,Hilary	Staff	2/16/2021	T3 - Long Term Projections	Review comments on LIS estimation memo and test potential to use SIPP data for US coefficient estimation	1.90	245.00	465.50
Gelfond,Hilary	Staff	2/16/2021	T3 - Long Term Projections	Update SNAP/NAP model to include individuals who receive NAP and were not previously in the SNAP calculation	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/16/2021	T3 - Long Term Projections	Update text of SNAP estimation memo to account for changes to the model	2.90	245.00	710.50
Glavin,Amanda Jane	Senior	2/16/2021	T3 - Long Term Projections	Review dependent disability population in the mainland US	1.60	445.00	712.00
Glavin,Amanda Jane	Senior	2/16/2021	T3 - Long Term Projections	Review the West Virginia VLT state-wide terminals and total revenue across all terminals	1.80	445.00	801.00
Good JR,Clark E	Manager	2/16/2021	T3 - Long Term Projections	Participate in meeting with the C Tirado (Retiro), L Rodriguez (Retiro), FOMB, S Levy (EY), C Good (EY), J Santambrogio (EY) and J Burr (EY) to discuss the PayGo expense forecast for FY21, F22 due diligence items, early withdrawals, and census information provided	2.10	519.00	1,089.90

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	2/16/2021	T3 - Long Term Projections	Email correspondence with A. Lopez (FOMB) regarding PRIDCO timeline for fiscal plan and budget	0.20	720.00	144.00
Heath,Emma	Senior Manager	2/16/2021	T3 - Long Term Projections	Email to J. Burr (EY) regarding review required of house bill 499.	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/16/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Federer (EY), E Heath (EY), A Chepenik (EY) and FOMB to discuss capabilities of SBP portal/PRIDCO ease of doing business PowerBI	0.60	720.00	432.00
Heath,Emma	Senior Manager	2/16/2021	T3 - Long Term Projections	Participate in call with Proskauer, E Heath (EY) and J Matla (EY) to discuss next steps regarding PRIDCO fiscal plan timeline	0.40	720.00	288.00
Jacobsen,Katherine Anne	Senior	2/16/2021	T3 - Long Term Projections	Draft email summarizing data needed on CARES Act related employee retention credit for employers and OASDI tax deferrals	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	2/16/2021	T3 - Long Term Projections	Draft email summarizing data needed on tax Credits for paid sick and medical leave	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	2/16/2021	T3 - Long Term Projections	Draft email to FOMB requesting call to discuss availability of disbursement data for federal airport grants	0.30	445.00	133.50
Kane,Collin	Senior	2/16/2021	T3 - Long Term Projections	Analyze accrual differences in HB 120 calculations death / disability benefits	1.10	405.00	445.50
Kane,Collin	Senior	2/16/2021	T3 - Long Term Projections	Review individual sample life calculations in HB 120 calculations for active disability benefits payable under law 127	1.40	405.00	567.00
Kane,Collin	Senior	2/16/2021	T3 - Long Term Projections	Review individual sample life calculations in HB 120 calculations for active death benefits	1.60	405.00	648.00
Kane,Collin	Senior	2/16/2021	T3 - Long Term Projections	Analyze accrual differences in HB 120 calculations between disability benefits under law 127 with associated pension benefits	1.70	405.00	688.50
Knapp,Nicole Penelope	Senior	2/16/2021	T3 - Long Term Projections	Clarify Section 113 provision associated with employer tax credit on wages to determine if the credit was half of the federal minimum wage, or if it was related to wages paid	1.30	445.00	578.50
Knapp,Nicole Penelope	Senior	2/16/2021	T3 - Long Term Projections	Model section 113 credit on corporate revenue using US census data to allocate historic properties into predicted business categories. Apply average revenue per firm to these historic properties and calculate the impact of a 75% tax credit on revenue	2.70	445.00	1,201.50
Knapp,Nicole Penelope	Senior	2/16/2021	T3 - Long Term Projections	Model section 113 employment impact using US Park Service report on similar program. Scale US impact to PR based on size of tax credit and size of economy.	2.20	445.00	979.00
Knapp,Nicole Penelope	Senior	2/16/2021	T3 - Long Term Projections	Model section 113 investment impact using US Park Service report on similar program. Scale US impact to PR based on size of tax credit and size of economy.	1.60	445.00	712.00
Knapp,Nicole Penelope	Senior	2/16/2021	T3 - Long Term Projections	Model section 113 provision of property tax credits based off of CRIM microdata and number of structures identified as historic	1.90	445.00	845.50
Latham,Willow Genevieve	Senior	2/16/2021	T3 - Long Term Projections	Participate in call with F.Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) (Partial) and M. Powell (EY) to read and discuss template and updates to the Proposal Analysis presentation	1.10	445.00	489.50
Latham,Willow Genevieve	Senior	2/16/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) and M. Powell (EY) - updates on evaluation schedule and development of Proposal Analysis presentation	0.30	445.00	133.50
Leonis,Temisan	Senior	2/16/2021	T3 - Creditor Mediation Support	Redacted	2.40	445.00	1,068.00
Leonis,Temisan	Senior	2/16/2021	T3 - Creditor Mediation Support	Redacted	1.70	445.00	756.50
Leonis,Temisan	Senior	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	445.00	133.50
Leonis,Temisan	Senior	2/16/2021	T3 - Creditor Mediation Support	Redacted	1.10	445.00	489.50
Leonis,Temisan	Senior	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.70	445.00	311.50
Leonis,Temisan	Senior	2/16/2021	T3 - Long Term Projections	Review Part II of Timothy H. Ahlberg's deposition.	1.20	445.00	534.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Leonis,Temisan	Senior	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.60	445.00	267.00
Levy,Sheva R	Partner/Principal	2/16/2021	T3 - Long Term Projections	Participate in call with FOMB/AAFAF/EY regarding financial impacts of HB 120. EY participants are J Santambrogio (EY) and S Levy (EY)	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	2/16/2021	T3 - Long Term Projections	Participate in meeting with the C Tirado (Retiro), L Rodriguez (Retiro), FOMB, S Levy (EY), C Good (EY), J Santambrogio (EY) and J Burr (EY) to discuss the PayGo expense forecast for FY21, F22 due diligence items, early withdrawals, and census information provided	2.10	721.00	1,514.10
Levy,Sheva R	Partner/Principal	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	2/16/2021	T3 - Long Term Projections	Participate in call with M Lopez (FOMB) and S Levy (EY) to discuss data request from Milliman and updates to HB 120 analysis	0.80	721.00	576.80
Mackie,James	Executive Director	2/16/2021	T3 - Long Term Projections	Participate in call with J. Rebolledo (McKinsey), J. Davis (McKinsey), A. Pagola (McKinsey), A. Chepenik (EY), J. Santambrogio (EY), J. Mackie (EY), D. Mullins (EY), D. Berger (EY), M. Ban (EY), and L. Zhao (EY) regarding updates for commonwealth revenue forecast from FY2021 to FY2022.	0.60	810.00	486.00
Mackie,James	Executive Director	2/16/2021	T3 - Long Term Projections	Research and model effect of unemployment compensation on output and labor supply	2.20	810.00	1,782.00
Mackie,James	Executive Director	2/16/2021	T3 - Long Term Projections	Review and revise stylized Keynesian macro model to allow endogenous imports	0.80	810.00	648.00
Mackie,James	Executive Director	2/16/2021	T3 - Long Term Projections	Review QUEST revised revenue estimates	0.20	810.00	162.00
Mackie,James	Executive Director	2/16/2021	T3 - Long Term Projections	Review QUEST SNAP estimate for PR	2.20	810.00	1,782.00
Mairena,Daisy	Staff	2/16/2021	T3 - Plan of Adjustment	Perform analysis as of 02/16/2021 to identify accounts with newly obtained bank statements for reporting periods prior to 9/30/2020.	0.90	245.00	220.50
Mairena,Daisy	Staff	2/16/2021	T3 - Plan of Adjustment	Perform analysis as of 02/16/2021 to identify updates needed to account holder outreach comments in the Relativity testing platform for twelve Commonwealth entities for the December 31, 2020 reporting period.	3.80	245.00	931.00
Mairena,Daisy	Staff	2/16/2021	T3 - Plan of Adjustment	Perform analysis as of 02/16/2021 to identify updates needed to account holder outreach comments in the Relativity testing platform for four public corporations for the December 31, 2020 reporting period.	2.60	245.00	637.00
Mairena,Daisy	Staff	2/16/2021	T3 - Plan of Adjustment	Review status of updates to the 12/31/20 cash balances reporting workbook identified during second level review of the analysis on 02/16/2021.	0.70	245.00	171.50
Malhotra,Gaurav	Partner/Principal	2/16/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Malhotra,Gaurav	Partner/Principal	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Malhotra,Gaurav	Partner/Principal	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.10	870.00	87.00
Malhotra,Gaurav	Partner/Principal	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Matla,Jonathan	Senior	2/16/2021	T3 - Long Term Projections	Participate in call with Proskauer, E Heath (EY) and J Matla (EY) to discuss next steps regarding PRIDCO fiscal plan timeline	0.40	445.00	178.00
Matla,Jonathan	Senior	2/16/2021	T3 - Long Term Projections	Review FY20 Budget to familiarize and prepare for FY21 budget submission	2.60	445.00	1,157.00
Mira,Francisco Jose	Senior Manager	2/16/2021	T3 - Long Term Projections	Participate in call with F.Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) (Partial) and M. Powell (EY) to read and discuss template and updates to the Proposal Analysis presentation	1.10	720.00	792.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mira,Francisco Jose	Senior Manager	2/16/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) and M. Powell (EY) - updates on evaluation schedule and development of Proposal Analysis presentation	0.30	720.00	216.00
Moran-Eserski,Javier	Senior	2/16/2021	T3 - Long Term Projections	Review proposed senate bill 113 to circulate with the broader team for discussion	0.40	445.00	178.00
Moran-Eserski,Javier	Senior	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	445.00	133.50
Moran-Eserski,Javier	Senior	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.90	445.00	400.50
Moran-Eserski,Javier	Senior	2/16/2021	T3 - Creditor Mediation Support	Redacted	1.60	445.00	712.00
Moran-Eserski,Javier	Senior	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	445.00	133.50
Moran-Eserski,Javier	Senior	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.70	445.00	311.50
Moran-Eserski,Javier	Senior	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.70	445.00	311.50
Moran-Eserski,Javier	Senior	2/16/2021	T3 - Long Term Projections	Update the analysis calculating the FY2022 municipal ASSES obligations to incorporate the latest FMAP projections from the certified CW fiscal plan	1.10	445.00	489.50
Moran-Eserski,Javier	Senior	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	445.00	133.50
Moran-Eserski,Javier	Senior	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.80	445.00	356.00
Moran-Eserski,Javier	Senior	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.40	445.00	178.00
Mullins,Daniel R	Executive Director	2/16/2021	T3 - Long Term Projections	Participate in call with J. Rebolledo (McKinsey), J. Davis (McKinsey), A. Pagola (McKinsey), A. Chepenik (EY), J. Santambrogio (EY), J. Mackie (EY), D. Mullins (EY), D. Berger (EY), M. Ban (EY), and L. Zhao (EY) regarding updates for commonwealth revenue forecast from FY2021 to FY2022.	0.60	810.00	486.00
Mullins,Daniel R	Executive Director	2/16/2021	T3 - Long Term Projections	Prepare general fund revenue estimation update assessment of model output	1.90	810.00	1,539.00
Mullins,Daniel R	Executive Director	2/16/2021	T3 - Long Term Projections	Prepare recommendations on role of CFO regarding CAFR, ERP and in relationship to Treasury, OMB, Comptroller, Chief Purchasing Officer, and Inspector General for revised 205 letter	2.30	810.00	1,863.00
Mullins,Daniel R	Executive Director	2/16/2021	T3 - Long Term Projections	Review EITC, CTC, SIS identification of effects on SUT and corresponding GDP and Consumption multiplier for broader economic effects	0.80	810.00	648.00
Mullins,Daniel R	Executive Director	2/16/2021	T3 - Long Term Projections	Review SNAP benefits, estimates of benefits to Puerto Rico of extensions of SNAP, identification of model and estimations issues, defining data set revised requirements and sub-state estimation via ACS, identification of trade-offs between SIP and ACS data, vetting of estimates by income group and degree to recurrent issues have been resolved in estimation	1.30	810.00	1,053.00
Nagarajan,Snigdha	Staff	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Neziroski,David	Staff	2/16/2021	T3 - Fee Applications / Retention	Update exhibit D per additional data received	2.10	245.00	514.50
Nguyen,Jimmy Hoang Huy	Staff	2/16/2021	T3 - Long Term Projections	Revise the plan definitions for the TRS Plan to have no negative normal costs for Hybrid participants	1.30	271.00	352.30
Panagiotakis,Sofia	Senior Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	1.40	720.00	1,008.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Panagiotakis,Sofia	Senior Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Poncon,Theodore	Staff	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.60	245.00	147.00
Poncon,Theodore	Staff	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.60	245.00	147.00
Poncon,Theodore	Staff	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Poncon,Theodore	Staff	2/16/2021	T3 - Creditor Mediation Support	Redacted	1.20	245.00	294.00
Poncon,Theodore	Staff	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Powell,Marc	Executive Director	2/16/2021	T3 - Long Term Projections	Participate in call with F.Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) (Partial) and M. Powell (EY) to read and discuss template and updates to the Proposal Analysis presentation	1.10	810.00	891.00
Powell,Marc	Executive Director	2/16/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) and M. Powell (EY) - updates on evaluation schedule and development of Proposal Analysis presentation	0.30	810.00	243.00
Powell,Marc	Executive Director	2/16/2021	T3 - Long Term Projections	Prepare key points for discussion with A. Cruz (FOMB) and team prior to our meeting	0.60	810.00	486.00
Ramirez,Aaron	Senior	2/16/2021	T3 - Long Term Projections	Participate in call with F.Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) (Partial) and M. Powell (EY) to read and discuss template and updates to the Proposal Analysis presentation	1.10	445.00	489.50
Ramirez,Aaron	Senior	2/16/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) and M. Powell (EY) - updates on evaluation schedule and development of Proposal Analysis presentation	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	2/16/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis on 02/16/2021.	2.90	445.00	1,290.50
Ramirez,Jessica I.	Senior	2/16/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis with new restriction information on 02/16/2021.	1.10	445.00	489.50
Rubin,Joshua A.	Staff	2/16/2021	T3 - Long Term Projections	Prepare chart of weekly employment in food & beverage indexed to January 2020 by state	0.40	245.00	98.00
Rubin,Joshua A.	Staff	2/16/2021	T3 - Long Term Projections	Prepare chart of weekly employment in leisure & entertainment indexed to January 2020 by state	0.60	245.00	147.00
Rubin,Joshua A.	Staff	2/16/2021	T3 - Long Term Projections	Prepare SAS code to estimate probability of a person receiving SNAP in Puerto Rico	0.80	245.00	196.00
Rubin,Joshua A.	Staff	2/16/2021	T3 - Long Term Projections	Prepare SAS code to estimate probability of a person receiving SNAP in the United States	0.80	245.00	196.00
Rubin,Joshua A.	Staff	2/16/2021	T3 - Long Term Projections	Prepare SAS code to estimate SNAP benefit amounts for recipients in Puerto Rico	0.80	245.00	196.00
Rubin,Joshua A.	Staff	2/16/2021	T3 - Long Term Projections	Prepare SAS code to estimate SNAP benefit amounts for recipients in the United States	0.80	245.00	196.00
Rubin,Joshua A.	Staff	2/16/2021	T3 - Long Term Projections	Prepare table of employment by sector in the US and PR indexed to January 2020 for February 2021	0.30	245.00	73.50
Santambrogio,Juan	Executive Director	2/16/2021	T3 - Long Term Projections	Participate in call with FOMB/AAFAF/EY regarding financial impacts of HB 120. EY participants are J Santambrogio (EY) and S Levy (EY)	0.40	810.00	324.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	2/16/2021	T3 - Long Term Projections	Participate in call with J. Rebolledo (McKinsey), J. Davis (McKinsey), A. Pagola (McKinsey), A. Chepenik (EY), J. Santambrogio (EY), J. Mackie (EY), D. Mullins (EY), D. Berger (EY), M. Ban (EY), and L. Zhao (EY) regarding updates for commonwealth revenue forecast from FY2021 to FY2022.	0.60	810.00	486.00
Santambrogio, Juan	Executive Director	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	2/16/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Santambrogio, Juan	Executive Director	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Santambrogio, Juan	Executive Director	2/16/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Santambrogio, Juan	Executive Director	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00
Santambrogio, Juan	Executive Director	2/16/2021	T3 - Long Term Projections	Participate in meeting with the C Tirado (Retiro), L Rodriguez (Retiro), FOMB, S Levy (EY), C Good (EY), J Santambrogio (EY) and J Burr (EY) to discuss the PayGo expense forecast for FY21, F22 due diligence items, early withdrawals, and census information provided	2.10	810.00	1,701.00
Santambrogio, Juan	Executive Director	2/16/2021	T3 - Long Term Projections	Review analysis of reconciliation of baseline Sales and Use Tax revenues	0.60	810.00	486.00
Santambrogio, Juan	Executive Director	2/16/2021	T3 - Creditor Mediation Support	Redacted	1.30	810.00	1,053.00
Sarna, Shavi	Senior Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Sarna, Shavi	Senior Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	1.40	720.00	1,008.00
Sarna, Shavi	Senior Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Sarna, Shavi	Senior Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Sarna, Shavi	Senior Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Seth, Jay Ashish	Senior	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	445.00	133.50
Soutendijk, Tyler	Staff	2/16/2021	T3 - Long Term Projections	Review underlying Puerto Rico Economic Monitor analysis to Monthly Economic Update PowerPoint	0.90	245.00	220.50
Soutendijk, Tyler	Staff	2/16/2021	T3 - Long Term Projections	Integrate historical data for Puerto Rico Economic Monitor indices	1.70	245.00	416.50
Soutendijk, Tyler	Staff	2/16/2021	T3 - Long Term Projections	Update Bankruptcy velocity slide for Puerto Rico Monthly Economic Update	0.90	245.00	220.50
Stricklin, Todd	Senior	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.90	405.00	364.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stricklin, Todd	Senior	2/16/2021	T3 - Creditor Mediation Support	Redacted	1.30	405.00	526.50
Tague, Robert	Executive Director	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Tague, Robert	Executive Director	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Tague, Robert	Executive Director	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Tague, Robert	Executive Director	2/16/2021	T3 - Long Term Projections	Prepare summary of required actions items for ASES FP estimates of muni obligations to share with FOMB	0.30	810.00	243.00
Tague, Robert	Executive Director	2/16/2021	T3 - Long Term Projections	Review revised BOD slides regarding analysis of governor's muni support request to summarize FP impact	0.40	810.00	324.00
Tague, Robert	Executive Director	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Tan, Riyandi	Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	1.40	595.00	833.00
Tan, Riyandi	Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Tan, Riyandi	Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	1.30	595.00	773.50
Tucker, Varick Richaud Raphael	Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Tucker, Varick Richaud Raphael	Manager	2/16/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Venkatramanan, Siddhu	Manager	2/16/2021	T3 - Plan of Adjustment	Update Relativity platform for documentation identified during the weekly workspace maintenance for the cash analysis workstream as of 2/16/2021.	2.30	595.00	1,368.50
Yang, Tianyi	Manager	2/16/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) (Partial) and M. Powell (EY) to read and discuss template and updates to the Proposal Analysis presentation	0.50	595.00	297.50
Yang, Tianyi	Manager	2/16/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) and M. Powell (EY) - updates on evaluation schedule and development of Proposal Analysis presentation	0.30	595.00	178.50
Yodice, Frank	Senior	2/16/2021	T3 - Plan of Adjustment	Make updates to the Disclosure statement regarding the impact of COVID-19 on the global economy and the anticipated impact. Updated data and provided additional insight and information	2.30	445.00	1,023.50
Zhao, Leqi	Senior	2/16/2021	T3 - Long Term Projections	Participate in call with J. Rebolledo (McKinsey), J. Davis (McKinsey), A. Pagola (McKinsey), A. Chepenik (EY), J. Santambrogio (EY), J. Mackie (EY), D. Mullins (EY), D. Berger (EY), M. Ban (EY), and L. Zhao (EY) regarding updates for commonwealth revenue forecast from FY2021 to FY2022.	0.60	445.00	267.00
Zhao, Leqi	Senior	2/16/2021	T3 - Long Term Projections	Prepare charts revenue forecast including preliminary January 2021 actual revenue for revenue forecast	2.10	445.00	934.50
Zhao, Leqi	Senior	2/16/2021	T3 - Long Term Projections	Prepare preliminary December 2020 Commonwealth revenue for revenue forecast	0.60	445.00	267.00
Zhao, Leqi	Senior	2/16/2021	T3 - Long Term Projections	Prepare preliminary January 2021 Commonwealth revenue for revenue forecast	0.60	445.00	267.00
Zhao, Leqi	Senior	2/16/2021	T3 - Long Term Projections	Prepare tables of FY2020 Q2 actual revenue with new fiscal plan estimates for revenue forecast	2.30	445.00	1,023.50
Zhao, Leqi	Senior	2/16/2021	T3 - Long Term Projections	Refine preliminary December 2020 commonwealth revenue for revenue forecast	2.40	445.00	1,068.00
Anderson, Evan W	Manager	2/17/2021	T3 - Long Term Projections	Participate in call with M. Canter (EY), J. Federer (EY), and E. Anderson (EY) to discuss PRIDCO lease restructuring workstream	0.70	595.00	416.50
Ban, Menuka	Manager	2/17/2021	T3 - Long Term Projections	Analyze Table 1.1 of BEA GDP data in real dollars to identify inconsistency in numbers	0.80	595.00	476.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ban,Menuka	Manager	2/17/2021	T3 - Long Term Projections	Draft the meeting agenda for the legislative review call with the FOMB identifying issue areas to focus to decide on timeline and overall framework	1.10	595.00	654.50
Ban,Menuka	Manager	2/17/2021	T3 - Long Term Projections	Participate in call with D. Mullins (EY), J. Mackie(EY), M. Ban (EY), E. Heath (EY), D. Berger (EY), A. Wolfe (FOMB), J. Davis(McK), S. O'Rourke (McK), and other McKinsey team members to discuss macro impact methodology for the fiscal plan with a focus on personal income change, multiplier, MPCs, and SSI effect assumptions	1.20	595.00	714.00
Ban,Menuka	Manager	2/17/2021	T3 - Long Term Projections	Participate in call with R. Tague (EY), D. Mullins (EY), M. Ban (EY) and I. Stec (EY) to discuss status of legislative reviews, baseline analysis decision points and agenda topics for scoping discussion with FOMB.	0.70	595.00	416.50
Ban,Menuka	Manager	2/17/2021	T3 - Long Term Projections	Prepare for legislative reviews process status call with the fiscal note team and R. Tague (EY)	0.60	595.00	357.00
Ban,Menuka	Manager	2/17/2021	T3 - Long Term Projections	Prepare for the macro discussion team by reviewing model outputs and the assumptions used in EY models	0.90	595.00	535.50
Ban,Menuka	Manager	2/17/2021	T3 - Long Term Projections	Update the model to estimate the CTC, EITC, SNAP, LIS, and SSI impact on the SUT and personal income	2.90	595.00	1,725.50
Barati Stec,Izabella	Manager	2/17/2021	T3 - Long Term Projections	Review research on the cannibalization effects of legalizing gambling in US states	2.60	595.00	1,547.00
Barati Stec,Izabella	Manager	2/17/2021	T3 - Long Term Projections	Participate in call with R. Tague (EY), D. Mullins (EY), M. Ban (EY) and I. Stec (EY) to discuss status of legislative reviews, baseline analysis decision points and agenda topics for scoping discussion with FOMB.	0.70	595.00	416.50
Barati Stec,Izabella	Manager	2/17/2021	T3 - Long Term Projections	Review fiscal notes templates and adjusting a template for PR Bills	2.10	595.00	1,249.50
Barati Stec,Izabella	Manager	2/17/2021	T3 - Long Term Projections	Update the tracking sheet of fiscal notes	0.60	595.00	357.00
Bellas,Samuel Scott	Senior Manager	2/17/2021	T3 - Long Term Projections	Call with M Magrans (EY), M Canter (EY), and S Bellas(EY) regarding PBA re-stacking opportunity	0.50	720.00	360.00
Berger,Daniel L.	Manager	2/17/2021	T3 - Long Term Projections	Participate in call with D. Mullins (EY), J. Mackie(EY), M. Ban (EY), E. Heath (EY), D. Berger (EY), A. Wolfe (FOMB), J. Davis(McK), S. O'Rourke (McK), and other McKinsey team members to discuss macro impact methodology for the fiscal plan with a focus on personal income change, multiplier, MPCs, and SSI effect assumptions	1.20	595.00	714.00
Berger,Daniel L.	Manager	2/17/2021	T3 - Long Term Projections	Preliminary estimates for 30 year projections of SSI, SNAP, EITC and LIS which will be incorporated in the macro model and eventually the new fiscal plan	2.40	595.00	1,428.00
Berger,Daniel L.	Manager	2/17/2021	T3 - Long Term Projections	Research on SNAP for 30 year forecast of stimulus provisions (30 year estimates of SNAP increases need to be built into the fiscal plan)	0.90	595.00	535.50
Berger,Daniel L.	Manager	2/17/2021	T3 - Long Term Projections	Review of the bankruptcy slide data due to calculation errors in the updated slides	0.70	595.00	416.50
Burr,Jeremy	Manager	2/17/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinsey and J.Burr (EY) regarding the FY22 budget invoice estimates for the utilities to support updates to the fiscal plan	0.80	595.00	476.00
Burr,Jeremy	Manager	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Burr,Jeremy	Manager	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Burr,Jeremy	Manager	2/17/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss the proposed executive order establishing an OCFO	0.30	595.00	178.50
Burr,Jeremy	Manager	2/17/2021	T3 - Long Term Projections	Participate in call with R Tan (EY) and J Burr (EY) to discuss the PREPA and PRASA costs in the CW fiscal plan	0.30	595.00	178.50
Burr,Jeremy	Manager	2/17/2021	T3 - Long Term Projections	Participate in working meeting with S LeBlanc (EY), S Panagiotakis (EY) and J Burr (EY) to review the revisions to the Rum cover-over deck to be presented to the Oversight Board	0.40	595.00	238.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	2/17/2021	T3 - Long Term Projections	Participate in working meeting with S Panagiotakis (EY) and J Burr (EY) to prepare revisions to the Rum cover-over deck to be presented to the Oversight Board	2.00	595.00	1,190.00
Burr,Jeremy	Manager	2/17/2021	T3 - Long Term Projections	Prepare guidance on the PREPA and PRASA costs in the fiscal plan to support revisions to the upcoming fiscal plan draft	0.40	595.00	238.00
Burr,Jeremy	Manager	2/17/2021	T3 - Long Term Projections	Review the proposed legislation requiring OMB to submit the Governor's budget to the legislature by April 15 to support the FOMB law review	0.40	595.00	238.00
Campbell,Nnaji-Semayi	Senior	2/17/2021	T3 - Long Term Projections	Review summary analysis of telecom ecosystem	0.80	445.00	356.00
Campbell,Nnaji-Semayi	Senior	2/17/2021	T3 - Long Term Projections	Review connected nation technical approach information and observations on grant admin services, technology services and collaboration with gov parties compared to RFP ask	1.90	445.00	845.50
Campbell,Nnaji-Semayi	Senior	2/17/2021	T3 - Long Term Projections	Review connected nation technical approach information and observations on team structure, understanding needs of underserved and rural communities and compared to RFP ask	1.30	445.00	578.50
Canter,Matthew Alan	Manager	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Canter,Matthew Alan	Manager	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Canter,Matthew Alan	Manager	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Canter,Matthew Alan	Manager	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Castelli,Michael	Senior	2/17/2021	T3 - Long Term Projections	Make edits to chart description text to align with new data	0.90	445.00	400.50
Castelli,Michael	Senior	2/17/2021	T3 - Long Term Projections	Prepare JSON files for latest updated dashboard data	0.70	445.00	311.50
Castelli,Michael	Senior	2/17/2021	T3 - Long Term Projections	Prepare the latest data into the dashboard and ensuring proper data refresh	0.40	445.00	178.00
Chan,Jonathan	Manager	2/17/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY) and D. Mairena (EY) to discuss analysis of statements received late for prior periods through 09/30/2020 that require testing.	0.40	595.00	238.00
Chan,Jonathan	Manager	2/17/2021	T3 - Plan of Adjustment	Prepare analysis of changes in balances between 09/30/2020 and 12/31/2020 reporting periods to determine required follow-ups for further information.	2.40	595.00	1,428.00
Chan,Jonathan	Manager	2/17/2021	T3 - Plan of Adjustment	Prepare request to technology team with detailed parameters for changes required to the Relativity platform as of 02/17/21 to correct dropdown fields, including Restriction Categorizations for accurate reporting.	1.90	595.00	1,130.50
Chan,Jonathan	Manager	2/17/2021	T3 - Plan of Adjustment	Prepare request to technology team with detailed parameters for changes required to the Relativity platform as of 02/17/21 to populated information in the document review platform, including accounts within the priority threshold, for accurate reporting.	2.30	595.00	1,368.50
Chan,Jonathan	Manager	2/17/2021	T3 - Plan of Adjustment	Review updated information from 02/05/21 upload folder to correct linkage of uploaded Restrictions documentation.	1.20	595.00	714.00
Chepenik,Adam Brandon	Partner/Principal	2/17/2021	T3 - Plan of Adjustment	Draft edits to disclosure statement	0.80	870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	2/17/2021	T3 - Long Term Projections	Participate in call with FOMB, EY and John Hill regarding ERP, CAFR and OCFO topics for presentation during strategy session and public board meeting. EY participants include: A. Chepenik (EY), J. Santambrogio (EY) and E. Heath (EY).	0.70	870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	2/17/2021	T3 - Plan of Adjustment	Participate in disclosure statement update call with Proskauer team and A. Chepenik (EY)	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Dubinsky,Shawn	Manager	2/17/2021	T3 - Long Term Projections	Analyze and review Luma energy report and summary of current transition status	0.40	595.00	238.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky,Shawn	Manager	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Dubinsky,Shawn	Manager	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Dubinsky,Shawn	Manager	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	2/17/2021	T3 - Long Term Projections	Research and analyze PREPA historical operating data and reliability metrics in comparison to peer group	0.30	595.00	178.50
Dubinsky,Shawn	Manager	2/17/2021	T3 - Long Term Projections	Research and review Commonwealth FY2021 certified fiscal plan narratives to understand the details reported on revenue, operational, and expense components	0.80	595.00	476.00
Dubinsky,Shawn	Manager	2/17/2021	T3 - Long Term Projections	Research and review PREPA FY2021 certified fiscal plan narratives on revenue, operational, and expense components	0.70	595.00	416.50
Dubinsky,Shawn	Manager	2/17/2021	T3 - Long Term Projections	Research PREPA CBA for loan related provisions and transfer options in connection with LUMA T&D transition plan	0.30	595.00	178.50
Dubinsky,Shawn	Manager	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Dubinsky,Shawn	Manager	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	2/17/2021	T3 - Long Term Projections	Review draft FAQ on PREPA pension transfer options under LUMA T&D transition plan	0.30	595.00	178.50
Dubinsky,Shawn	Manager	2/17/2021	T3 - Long Term Projections	Review internal draft correspondence and on potential legislative resolutions with PREPA pension to understand the impacts on potential creditor mediation and LUMA transition plan	0.30	595.00	178.50
Dubinsky,Shawn	Manager	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Federer,Joshua Lee	Staff	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.70	245.00	171.50
Federer,Joshua Lee	Staff	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Gelfond,Hilary	Staff	2/17/2021	T3 - Long Term Projections	Add estimates of PR allocations of Biden Stimulus plan to MEU slide deck	0.90	245.00	220.50
Gelfond,Hilary	Staff	2/17/2021	T3 - Long Term Projections	Add illustrative example of behavioural responses to S.132 fiscal note	1.70	245.00	416.50
Gelfond,Hilary	Staff	2/17/2021	T3 - Long Term Projections	Add substate indicators to LIS model to account for geographic variation in potential LIS in PR	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/17/2021	T3 - Long Term Projections	Prepare 30-year estimates of LIS, SNAP and SSI estimates	1.20	245.00	294.00
Gelfond,Hilary	Staff	2/17/2021	T3 - Long Term Projections	Update monthly state revenue collections and analyze state variation for use in MEU	2.90	245.00	710.50
Glavin,Amanda Jane	Senior	2/17/2021	T3 - Long Term Projections	Prepare write up on the fiscal impact of disability tax credit proposal	2.40	445.00	1,068.00
Glavin,Amanda Jane	Senior	2/17/2021	T3 - Long Term Projections	Review VLTs in Illinois and number of locations in the state	1.80	445.00	801.00
Heath,Emma	Senior Manager	2/17/2021	T3 - Plan of Adjustment	Email to A. Chepenik (EY) regarding disclosure statement updates required	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/17/2021	T3 - Plan of Adjustment	Email to G. Eaton (EY) regarding updates required to federal funding sections of disclosure statement.	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/17/2021	T3 - Plan of Adjustment	Email to J. Rebolledo (McKinsey) regarding fiscal plan section of disclosure statement.	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/17/2021	T3 - Long Term Projections	Email to M. Glynn (EY) regarding estimated funding to municipalities under Biden relief package	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/17/2021	T3 - Long Term Projections	Email to M. Glynn (EY) regarding funding paid to municipalities from the CRF.	0.20	720.00	144.00
Heath,Emma	Senior Manager	2/17/2021	T3 - Plan of Adjustment	Email to S. Chawla (EY) regarding cash section of disclosure statement.	0.20	720.00	144.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	2/17/2021	T3 - Plan of Adjustment	Email to S. Levy and C. Good (EY) regarding updates required to pension section of disclosure statement.	0.20	720.00	144.00
Heath,Emma	Senior Manager	2/17/2021	T3 - Plan of Adjustment	Email to S. Sarna regarding updates required to budget section of disclosure statement.	0.20	720.00	144.00
Heath,Emma	Senior Manager	2/17/2021	T3 - Long Term Projections	Participate in call with D. Mullins (EY), J. Mackie(EY), M. Ban (EY), E. Heath (EY), D. Berger (EY), A. Wolfe (FOMB), J. Davis(McK), S. O'Rourke (McK), and other McKinsey team members to discuss macro impact methodology for the fiscal plan with a focus on personal income change, multiplier, MPCs, and SSI effect assumptions	1.20	720.00	864.00
Heath,Emma	Senior Manager	2/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and G.Ojeda (FOMB) regarding letter to Governor regarding CAFR's, ERP and OCFO recommendations	0.20	720.00	144.00
Heath,Emma	Senior Manager	2/17/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding updates required to disclosure statement, in particular, the cash, liquidity, fiscal plan and budget sections.	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/17/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), B. Blackwell (Proskauer), L. Stafford (Proskauer), S. Ma (Proskauer), to discuss updates to areas of the Disclosure Statement, including the cash section	0.20	720.00	144.00
Heath,Emma	Senior Manager	2/17/2021	T3 - Long Term Projections	Participate in call with FOMB, EY and John Hill regarding ERP, CAFR and OCFO topics for presentation during strategy session and public board meeting. EY participants include: A. Chepenik (EY), J. Santambrogio (EY) and E. Heath (EY).	0.70	720.00	504.00
Heath,Emma	Senior Manager	2/17/2021	T3 - Long Term Projections	Prepare summary comments on HB500 for FOMB	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/17/2021	T3 - Long Term Projections	Review and update HB120 slides for addition of sensitivities to debt service.	0.60	720.00	432.00
Heath,Emma	Senior Manager	2/17/2021	T3 - Plan of Adjustment	Review federal funds section of disclosure statement and marking up with comments to be addressed by G. Eaton (EY).	1.70	720.00	1,224.00
Heath,Emma	Senior Manager	2/17/2021	T3 - Long Term Projections	Review letter to Governor regarding CAFR's, ERP and OCFO recommendations	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/17/2021	T3 - Plan of Adjustment	Review of CRRSA section of disclosure statement	0.60	720.00	432.00
Heath,Emma	Senior Manager	2/17/2021	T3 - Long Term Projections	Review proposed amendment to HB120	0.20	720.00	144.00
Jacobsen,Katherine Anne	Senior	2/17/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding updates required to disclosure statement, in particular, the cash, liquidity, fiscal plan and budget sections.	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	2/17/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), B. Blackwell (Proskauer), L. Stafford (Proskauer), S. Ma (Proskauer), to discuss updates to areas of the Disclosure Statement, including the cash section	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	2/17/2021	T3 - Long Term Projections	Review latest AAFAP weekly report on CRF spending	0.40	445.00	178.00
Knapp,Nicole Penelope	Senior	2/17/2021	T3 - Long Term Projections	Complete methodology outline for Section 101 Fiscal Notes	1.70	445.00	756.50
Knapp,Nicole Penelope	Senior	2/17/2021	T3 - Long Term Projections	Update Fiscal Note Section 113 to include both a high end and a low end estimate for all provisions	2.60	445.00	1,157.00
Latham,Willow Genevieve	Senior	2/17/2021	T3 - Long Term Projections	Filling in content to Experience section of the Proposal Analysis presentation based on Connected Nation proposal	1.90	445.00	845.50
Latham,Willow Genevieve	Senior	2/17/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) and W. Latham (EY) on alignment of Experience and Qualifications section content for Connected Nation PA presentation	0.90	445.00	400.50
LeBlanc,Samantha	Senior	2/17/2021	T3 - Long Term Projections	Participate in working meeting with S LeBlanc (EY), S Panagiotakis (EY) and J Burr (EY) to review the revisions to the Rum cover-over deck to be presented to the Oversight Board	0.40	445.00	178.00
LeBlanc,Samantha	Senior	2/17/2021	T3 - Long Term Projections	Update rum cover over data for FY20 for board materials presentation.	0.80	445.00	356.00
Leonis,Temisan	Senior	2/17/2021	T3 - Creditor Mediation Support	Redacted	2.10	445.00	934.50
Leonis,Temisan	Senior	2/17/2021	T3 - Creditor Mediation Support	Redacted	1.60	445.00	712.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Leonis,Temisan	Senior	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.40	445.00	178.00
Leonis,Temisan	Senior	2/17/2021	T3 - Creditor Mediation Support	Redacted	1.30	445.00	578.50
Leonis,Temisan	Senior	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.90	445.00	400.50
Leonis,Temisan	Senior	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.20	445.00	89.00
Leonis,Temisan	Senior	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.80	445.00	356.00
Leonis,Temisan	Senior	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.70	445.00	311.50
Levy,Sheva R	Partner/Principal	2/17/2021	T3 - Long Term Projections	Participate in call with EY, FOMB and R House Speaker, Hon. Rafael "Tatito" Hernández regarding HB 120. EY participants are J Santambrogio(EY) and S Levy (EY)	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	2/17/2021	T3 - Long Term Projections	Perform a preliminary review of freeze provisions in HB 523 impacting active participants	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	2/17/2021	T3 - Long Term Projections	Perform a preliminary review of PC 533 provisions related to rehire of retirees	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	2/17/2021	T3 - Long Term Projections	Review updates to deck regarding potential financial impact of HB 120 in preparation for call with R House Speaker, Hon. Rafael "Tatito" Hernández	1.80	721.00	1,297.80
Mackie,James	Executive Director	2/17/2021	T3 - Long Term Projections	Review modelling multipliers with stimulus spending	2.60	810.00	2,106.00
Mackie,James	Executive Director	2/17/2021	T3 - Long Term Projections	Participate in call with D. Mullins (EY), J. Mackie(EY), M. Ban (EY), E. Heath (EY), D. Berger (EY), A. Wolfe (FOMB), J. Davis(McK), S. O'Rourke (McK), and other McKinsey team members to discuss macro impact methodology for the fiscal plan with a focus on personal income change, multiplier, MPCs, and SSI effect assumptions	1.20	810.00	972.00
Mackie,James	Executive Director	2/17/2021	T3 - Long Term Projections	Summary of CBO's paper on multipliers and short term economic response	1.70	810.00	1,377.00
Magrans,Michael J.	Partner/Principal	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.50	870.00	435.00
Mairena,Daisy	Staff	2/17/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY) and D. Mairena (EY) to discuss analysis of statements received late for prior periods through 09/30/2020 that require testing.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/17/2021	T3 - Plan of Adjustment	Perform analysis as of 02/17/2021 to identify accounts that require review for additional documentation relevant to periods prior to December 31, 2020, reporting period.	2.60	245.00	637.00
Mairena,Daisy	Staff	2/17/2021	T3 - Plan of Adjustment	Perform analysis as of 02/17/2021 to identify accounts prior to December 31, 2020, reporting period with existing documentation not already identified in Relativity.	2.40	245.00	588.00
Mairena,Daisy	Staff	2/17/2021	T3 - Plan of Adjustment	Perform analysis to associate documentation to bank accounts in population as of 02/17/2021 in preparation for Relativity upload of documentation.	1.60	245.00	392.00
Mairena,Daisy	Staff	2/17/2021	T3 - Plan of Adjustment	Perform analysis to determine whether additional documents as of 02/17/2021 require upload to Relativity review platform.	1.40	245.00	343.00
Malhotra,Gaurav	Partner/Principal	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Malhotra,Gaurav	Partner/Principal	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Matla,Jonathan	Senior	2/17/2021	T3 - Long Term Projections	Summarize HB499 comments to prepare for discussion with leadership\	0.30	445.00	133.50
Moran-Eserski,Javier	Senior	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.50	445.00	222.50
Moran-Eserski,Javier	Senior	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.40	445.00	178.00
Moran-Eserski,Javier	Senior	2/17/2021	T3 - Long Term Projections	Review CRIM's response on proposed Senate Bill #116 to identify the issues raised by CRIM and understand how this bill would impact the municipalities	0.30	445.00	133.50
Moran-Eserski,Javier	Senior	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.20	445.00	89.00
Moran-Eserski,Javier	Senior	2/17/2021	T3 - Long Term Projections	Review proposed house bill #28, which seeks to provide incentives to airlines, to understand the impact that this will have on municipal finances	0.60	445.00	267.00
Moran-Eserski,Javier	Senior	2/17/2021	T3 - Long Term Projections	Review proposed house bill #296, which seeks to exempt certain multi-family homes from paying property taxes, to understand the impact that this would have on CRIM	0.30	445.00	133.50
Moran-Eserski,Javier	Senior	2/17/2021	T3 - Long Term Projections	Review proposed house bill #456, which seeks to exempt houses that have been for sale for more than 10 years from paying property taxes, to understand the impact this would have on CRIM's property tax collection	0.40	445.00	178.00
Moran-Eserski,Javier	Senior	2/17/2021	T3 - Long Term Projections	Review proposed house bill #93, which seeks to forgive all properties foreclosed by the Economic Development Bank from paying delinquent taxes, to understand the impact that this would have on CRIM	0.60	445.00	267.00
Moran-Eserski,Javier	Senior	2/17/2021	T3 - Long Term Projections	Review proposed senate bill #77, which seeks to provide incremental property tax exemptions for police officer, to understand how the provisions in the bill would impact CRIM and the Municipalities	0.40	445.00	178.00
Moran-Eserski,Javier	Senior	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.30	445.00	133.50
Moran-Eserski,Javier	Senior	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.40	445.00	178.00
Moran-Eserski,Javier	Senior	2/17/2021	T3 - Long Term Projections	Review the proposed agreement between three Governor and the municipalities to identify how this would impact municipal finances and ensure it aligns with the certified muni Fiscal Plans	0.60	445.00	267.00
Moran-Eserski,Javier	Senior	2/17/2021	T3 - Creditor Mediation Support	Redacted	1.20	445.00	534.00
Moran-Eserski,Javier	Senior	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.40	445.00	178.00
Moran-Eserski,Javier	Senior	2/17/2021	T3 - Creditor Mediation Support	Redacted	1.40	445.00	623.00
Moran-Eserski,Javier	Senior	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.90	445.00	400.50
Moran-Eserski,Javier	Senior	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.40	445.00	178.00
Mullins,Daniel R	Executive Director	2/17/2021	T3 - Long Term Projections	Participate in call with D. Mullins (EY), J. Mackie(EY), M. Ban (EY), E. Heath (EY), D. Berger (EY), A. Wolfe (FOMB), J. Davis(McK), S. O'Rourke (McK), and other McKinsey team members to discuss macro impact methodology for the fiscal plan with a focus on personal income change, multiplier, MPCs, and SSI effect assumptions	1.20	810.00	972.00
Mullins,Daniel R	Executive Director	2/17/2021	T3 - Long Term Projections	Participate in call with R. Tague (EY), D. Mullins (EY), M. Ban (EY) and I. Stec (EY) to discuss status of legislative reviews, baseline analysis decision points and agenda topics for scoping discussion with FOMB.	0.70	810.00	567.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mullins,Daniel R	Executive Director	2/17/2021	T3 - Long Term Projections	Review Fiscal Plan Macro Model incorporation of past recommendations for improvements regarding multipliers, pass-throughs, structural adjustments, fiscal aid, and asymmetric revenue and expenditure effects	2.60	810.00	2,106.00
Mullins,Daniel R	Executive Director	2/17/2021	T3 - Long Term Projections	Review macro implications of stimulus, unemployment benefits, multipliers, MPC and spend-out, CITC, SNAP, CTC	1.80	810.00	1,458.00
Mullins,Daniel R	Executive Director	2/17/2021	T3 - Long Term Projections	Review revenue effects of income and consumption transfers on SUT and PR Economic output and general macro consideration in the Fiscal Plan	1.60	810.00	1,296.00
Neziroski,David	Staff	2/17/2021	T3 - Fee Applications / Retention	Makes changes to the December application	2.20	245.00	539.00
Nguyen,Jimmy Hoang Huy	Staff	2/17/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss funding method coding changes needed to reflect the change in liabilities arising from HB 120	0.50	271.00	135.50
Nguyen,Jimmy Hoang Huy	Staff	2/17/2021	T3 - Long Term Projections	Revise the valuation system to alter the annuity conversion factor for the Hybrid participants to be an deferred annuity at 62 rather than an immediate annuity	1.40	271.00	379.40
Nguyen,Jimmy Hoang Huy	Staff	2/17/2021	T3 - Long Term Projections	Calculate the effect on the liability for the TRS participants if 2% interest for 6 months were added to the hybrid account contributions of Hybrid participants	1.70	271.00	460.70
Nguyen,Jimmy Hoang Huy	Staff	2/17/2021	T3 - Long Term Projections	Revise the valuation system coding to reflect end of year salary increases for TRS participants under HB120	1.90	271.00	514.90
Nichols,Carly	Senior Manager	2/17/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss funding method coding changes needed to reflect the change in liabilities arising from HB 120	0.50	655.00	327.50
Nichols,Carly	Senior Manager	2/17/2021	T3 - Long Term Projections	Review TRS valuation system coding for entry age normal cost methodology in HB 120 analysis	0.60	655.00	393.00
Panagiotakis,Sofia	Senior Manager	2/17/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), J. Santambrogio (EY), R. Tan (EY), R. Feldman (Ankura), D. Barrett (Ankura), R. Weigel (Ankura), N. Sekhar (Ankura), J. Rebolledo (McKinsey), J. Gonzalez-Garileti (McKinsey), S. O'Rourke (McKinsey) to discuss capital expenditures, healthcare investments, milestones in the Fiscal Plan.	0.50	720.00	360.00
Panagiotakis,Sofia	Senior Manager	2/17/2021	T3 - Long Term Projections	Participate in working meeting with S LeBlanc (EY), S Panagiotakis (EY) and J Burr (EY) to review the revisions to the Rum cover-over deck to be presented to the Oversight Board	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	2/17/2021	T3 - Long Term Projections	Participate in working meeting with S Panagiotakis (EY) and J Burr (EY) to prepare revisions to the Rum cover-over deck to be presented to the Oversight Board	2.00	720.00	1,440.00
Ramirez,Aaron	Senior	2/17/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) and T Yang (EY), discuss status and updates on the financial section of the Proposal Analysis presentation	0.40	445.00	178.00
Ramirez,Aaron	Senior	2/17/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) and W. Latham (EY) on alignment of Experience and Qualifications section content for Connected Nation PA presentation	0.90	445.00	400.50
Ramirez,Jessica I.	Senior	2/17/2021	T3 - Plan of Adjustment	Prepare analysis to determine accounts with large balances that are zero, pending or closed for the 12/31/2020 testing period.	2.90	445.00	1,290.50
Sanchez-Riveron,Déborah	Staff	2/17/2021	T3 - Plan of Adjustment	Analyze account information for eight Commonwealth accounts held at Banco Popular to confirm account status on the cash balances reporting workbook analysis for accurate reporting of 12/31/2020 balances	2.70	245.00	661.50
Sanchez-Riveron,Déborah	Staff	2/17/2021	T3 - Plan of Adjustment	Prepare request to University of Puerto Rico as of 2/17/2021 regarding restriction information and bank statements for the 12/31/2020 testing period.	1.20	245.00	294.00
Sanchez-Riveron,Déborah	Staff	2/17/2021	T3 - Plan of Adjustment	Update comparison of FOMB population of Puerto Rico balances and AAFAP balances for the 12/31/2020 testing period in financial institution documentation reviewed as of 2/17/2021.	1.80	245.00	441.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	2/17/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), J. Santambrogio (EY), R. Tan (EY), R. Feldman (Ankura), D. Barrett (Ankura), R. Weigel (Ankura), N. Sekhar (Ankura), J. Rebolledo (McKinsey), J. Gonzalez-Garileti (McKinsey), S. O'Rourke (McKinsey) to discuss capital expenditures, healthcare investments, milestones in the Fiscal Plan.	0.50	810.00	405.00
Santambrogio, Juan	Executive Director	2/17/2021	T3 - Long Term Projections	Participate in call with EY, FOMB and R House Speaker, Hon. Rafael "Tatito" Hernández regarding HB 120. EY participants are J Santambrogio(EY) and S Levy (EY)	0.70	810.00	567.00
Santambrogio, Juan	Executive Director	2/17/2021	T3 - Long Term Projections	Participate in call with FOMB, EY and John Hill regarding ERP, CAFR and OCFO topics for presentation during strategy session and public board meeting. EY participants include: A. Chepenik (EY), J. Santambrogio (EY) and E. Heath (EY).	0.70	810.00	567.00
Santambrogio, Juan	Executive Director	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Santambrogio, Juan	Executive Director	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	2/17/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss the proposed executive order establishing an OCFO	0.30	810.00	243.00
Santambrogio, Juan	Executive Director	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Santambrogio, Juan	Executive Director	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Santambrogio, Juan	Executive Director	2/17/2021	T3 - Plan of Adjustment	Review draft disclosure statement to update sections on cash, pensions, working capital and budget	2.30	810.00	1,863.00
Santambrogio, Juan	Executive Director	2/17/2021	T3 - Plan of Adjustment	Review filed unsecured claims information including 330 center claims and milk producers claims	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	2/17/2021	T3 - Plan of Adjustment	Review presentation to House Speaker regarding proposed House Bill 120 on pensions	0.80	810.00	648.00
Santambrogio, Juan	Executive Director	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Sarna, Shavi	Senior Manager	2/17/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), J. Santambrogio (EY), R. Tan (EY), R. Feldman (Ankura), D. Barrett (Ankura), R. Weigel (Ankura), N. Sekhar (Ankura), J. Rebolledo (McKinsey), J. Gonzalez-Garileti (McKinsey), S. O'Rourke (McKinsey) to discuss capital expenditures, healthcare investments, milestones in the Fiscal Plan	0.50	720.00	360.00
Soutendijk, Tyler	Staff	2/17/2021	T3 - Long Term Projections	Calculate overall PREM index and select indicators from Monthly Economic Update	0.90	245.00	220.50
Soutendijk, Tyler	Staff	2/17/2021	T3 - Long Term Projections	Recode correlation matrices to drop sectors with no employment in Opportunity Growth Analysis	2.30	245.00	563.50
Stuber, Emily Grace	Senior	2/17/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss funding method coding changes needed to reflect the change in liabilities arising from HB 120	0.50	405.00	202.50
Stuber, Emily Grace	Senior	2/17/2021	T3 - Long Term Projections	Review requirements for 40 year projection setup in valuation system for TRS HB 120 costing	0.60	405.00	243.00
Tague, Robert	Executive Director	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Tague, Robert	Executive Director	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00
Tague, Robert	Executive Director	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Tague, Robert	Executive Director	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Tague,Robert	Executive Director	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tague,Robert	Executive Director	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00
Tague,Robert	Executive Director	2/17/2021	T3 - Long Term Projections	Participate in call with R. Tague (EY), D. Mullins (EY), M. Ban (EY) and I. Stec (EY) to discuss status of legislative reviews, baseline analysis decision points and agenda topics for scoping discussion with FOMB.	0.70	810.00	567.00
Tague,Robert	Executive Director	2/17/2021	T3 - Long Term Projections	Review draft of 205 letter regarding OCFO and ERP	0.40	810.00	324.00
Tague,Robert	Executive Director	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Tague,Robert	Executive Director	2/17/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Tan,Riyandi	Manager	2/17/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), J. Santambrogio (EY), R. Tan (EY), R. Feldman (Ankura), D. Barrett (Ankura), R. Weigel (Ankura), N. Sekhar (Ankura), J. Rebolledo (McKinsey), J. Gonzalez-Garileti (McKinsey), S. O'Rourke (McKinsey) to discuss capital expenditures, healthcare investments, milestones in the Fiscal Plan.	0.50	595.00	297.50
Tan,Riyandi	Manager	2/17/2021	T3 - Long Term Projections	Participate in call with R Tan (EY) and J Burr (EY) to discuss the PREPA and PRASA costs in the CW fiscal plan	0.30	595.00	178.50
Venkatramanan,Siddhu	Manager	2/17/2021	T3 - Plan of Adjustment	Analyze results of documentation troubleshoot process identified during the weekly workspace maintenance for the cash analysis workstream as of 2/17/2021.	2.60	595.00	1,547.00
Yang,Tianyi	Manager	2/17/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) and T Yang (EY), discuss status and updates on the financial section of the Proposal Analysis presentation	0.40	595.00	238.00
Yang,Tianyi	Manager	2/17/2021	T3 - Long Term Projections	Prepare financial proposal evaluation slides - specifically on the commentary on financial capacity	2.50	595.00	1,487.50
Yodice,Frank	Senior	2/17/2021	T3 - Plan of Adjustment	Identify additional economic information for inclusion in the Disclosure Statement	0.40	445.00	178.00
Yodice,Frank	Senior	2/17/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), B. Blackwell (Proskauer), L. Stafford (Proskauer), S. Ma (Proskauer), to discuss updates to areas of the Disclosure Statement, including the cash section	0.20	445.00	89.00
Yodice,Frank	Senior	2/17/2021	T3 - Plan of Adjustment	Search for English information on PR Executive Orders to update the Disclosure Statement	0.30	445.00	133.50
Yodice,Frank	Senior	2/17/2021	T3 - Plan of Adjustment	Update CARES PR allocations in Disclosure Statement to reflect most recent allocations provided in the 2/12/2021 AAFAP Report	0.30	445.00	133.50
Yodice,Frank	Senior	2/17/2021	T3 - Plan of Adjustment	Update Disclosure Statement with information on recent PR Executive Orders	0.80	445.00	356.00
Zhao,Leqi	Senior	2/17/2021	T3 - Long Term Projections	Prepare summary slides of Act 60 for DDEC cash grant analysis	1.60	445.00	712.00
Almbaid,Nahla	Staff	2/18/2021	T3 - Long Term Projections	Update model predictions and reconcile them with new data	2.70	245.00	661.50
Almbaid,Nahla	Staff	2/18/2021	T3 - Long Term Projections	Update new USDOL data	2.10	245.00	514.50
Anderson,Evan W	Manager	2/18/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and J Federer (EY) to discuss PRIDCO data received to-date and next steps for workstream	0.50	595.00	297.50
Anderson,Evan W	Manager	2/18/2021	T3 - Long Term Projections	Participate in call with S Bellas (EY), M Najder (EY), K Chen (EY), S Konstand (EY), E Anderson (EY), J Federer (EY) and M Canter (EY) to discuss CW real estate workstream and next steps	0.60	595.00	357.00
Angeles Paz,Ferny	Staff	2/18/2021	T3 - Long Term Projections	Participate in a working session with F. Angeles (EY) and J. Moran-Eserski (EY) to discuss CARES Act funds appropriated to the municipalities	0.30	245.00	73.50
Ban,Menuka	Manager	2/18/2021	T3 - Long Term Projections	Build Wage loss model during pandemic to update the personal income forecast	2.90	595.00	1,725.50
Ban,Menuka	Manager	2/18/2021	T3 - Long Term Projections	Reorganize the model inputs in the employment and personal income forecast to properly set up the out years forecast	2.10	595.00	1,249.50
Ban,Menuka	Manager	2/18/2021	T3 - Long Term Projections	Review the personal income forecast incorporating the unemployment forecast update	1.50	595.00	892.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ban,Menuka	Manager	2/18/2021	T3 - Long Term Projections	Review the unemployment forecast to revise with the new data update	1.70	595.00	1,011.50
Ban,Menuka	Manager	2/18/2021	T3 - Long Term Projections	Validate the model results from the wage loss model to ensure the forecast is correct	2.80	595.00	1,666.00
Barati Stec,Izabella	Manager	2/18/2021	T3 - Long Term Projections	Collect background materials on historical property renovation in PR	2.40	595.00	1,428.00
Barati Stec,Izabella	Manager	2/18/2021	T3 - Long Term Projections	Collect background materials on teachers salaries in PR	2.90	595.00	1,725.50
Barati Stec,Izabella	Manager	2/18/2021	T3 - Long Term Projections	Participate in call with G. Ojeda (FOMB), V. Maldonado (FOMB), M. Juarbe (FOMB), D. Mullins (EY), R. Tague (EY), I. Barati-Stec (EY), E. Heath (EY), and S. Dubinsky (EY) to discuss fiscal implication review process to proposed legislation	0.80	595.00	476.00
Barati Stec,Izabella	Manager	2/18/2021	T3 - Long Term Projections	Review and update CRIM 205 appendix	2.80	595.00	1,666.00
Bellas,Samuel Scott	Senior Manager	2/18/2021	T3 - Long Term Projections	Participate in call with S Bellas (EY), M Najder (EY), K Chen (EY), S Konstand (EY), E Anderson (EY), J Federer (EY) and M Canter (EY) to discuss CW real estate workstream and next steps	0.60	720.00	432.00
Bellas,Samuel Scott	Senior Manager	2/18/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY) and M Najder (EY) regarding CW Real Estate data review relative to agency employee count data alignment, and hypothesis for pilot of Re-stacking and PRIDCO lease assessment	0.20	720.00	144.00
Bellas,Samuel Scott	Senior Manager	2/18/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY) and S Konstand (EY) regarding CW Real Estate future-of-work options for Re-stacking and PRIDCO leases	0.20	720.00	144.00
Berger,Daniel L.	Manager	2/18/2021	T3 - Long Term Projections	Check calculations of the ERW PCA model (which feeds into the PREM index for the monthly calculations - there was a spike in the end), this was fixed in STATA (programming language)	0.70	595.00	416.50
Berger,Daniel L.	Manager	2/18/2021	T3 - Long Term Projections	Amend monthly economic update slides (at least 10 slides)	1.10	595.00	654.50
Berger,Daniel L.	Manager	2/18/2021	T3 - Long Term Projections	Amend new "Covid Snapshot" slide to add in data for vaccinations	0.40	595.00	238.00
Berger,Daniel L.	Manager	2/18/2021	T3 - Long Term Projections	Full review and edits of monthly economic update slides 1 - 25	1.90	595.00	1,130.50
Berger,Daniel L.	Manager	2/18/2021	T3 - Long Term Projections	Full review and edits of monthly economic updates slides 26 - 48 (takes longer for the second half - a large chunk of these slides my team is directly responsible for)	2.30	595.00	1,368.50
Berger,Daniel L.	Manager	2/18/2021	T3 - Long Term Projections	Harmonize numbers in executive summary to updates made in the slide deck	0.20	595.00	119.00
Berger,Daniel L.	Manager	2/18/2021	T3 - Long Term Projections	Review unemployment file that feeds in monthly economic update	0.70	595.00	416.50
Berger,Daniel L.	Manager	2/18/2021	T3 - Long Term Projections	Review unemployment slides for the monthly economic update	0.70	595.00	416.50
Burr,Jeremy	Manager	2/18/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss OCFO meeting with Hacienda and AAFAF and required next steps	0.40	595.00	238.00
Burr,Jeremy	Manager	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Burr,Jeremy	Manager	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Burr,Jeremy	Manager	2/18/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) , J Federer (EY), and J Burr (EY) to discuss next steps and expected data receipts	0.50	595.00	297.50
Burr,Jeremy	Manager	2/18/2021	T3 - Long Term Projections	Participate in meeting with S. Panagiotakis (EY), J. Burr (EY), S. LeBlanc (EY) and T. Leonis (EY) to discuss edits to the Rum Tax 101 presentation deck for the Oversight Board.	1.10	595.00	654.50
Burr,Jeremy	Manager	2/18/2021	T3 - Long Term Projections	Prepare comparison document of the proposed OCFO executive order to the FOMB recommendations in the fiscal plan	0.90	595.00	535.50
Burr,Jeremy	Manager	2/18/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Campbell,Nnaji-Semayi	Senior	2/18/2021	T3 - Long Term Projections	Align formatting for overview and key takeaways across all categories	0.60	445.00	267.00
Campbell,Nnaji-Semayi	Senior	2/18/2021	T3 - Long Term Projections	Draft content for overview and key takeaways on proposer approach alignment with RFQ statement of work and each subcomponent	2.20	445.00	979.00
Campbell,Nnaji-Semayi	Senior	2/18/2021	T3 - Long Term Projections	Draft content for overview and key takeaways on proposer approach to stakeholder engagement, gov collaboration and missing criteria	1.40	445.00	623.00
Campbell,Nnaji-Semayi	Senior	2/18/2021	T3 - Long Term Projections	Draft content for overview and key takeaways on proposer approach to work plan	1.80	445.00	801.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Campbell,Nnaji-Semayi	Senior	2/18/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY), N. Campbell (EY) and W. Latham (EY) to discuss updates on the Proposal Analysis presentation, in particular, sections on Summary of Findings, Team Description, and Technical Experience	1.90	445.00	845.50
Campbell,Nnaji-Semayi	Senior	2/18/2021	T3 - Long Term Projections	Amend minimum requirements checklist and combine slides	0.60	445.00	267.00
Canter,Matthew Alan	Manager	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Canter,Matthew Alan	Manager	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Canter,Matthew Alan	Manager	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Canter,Matthew Alan	Manager	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Canter,Matthew Alan	Manager	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Canter,Matthew Alan	Manager	2/18/2021	T3 - Creditor Mediation Support	Redacted	1.70	595.00	1,011.50
Canter,Matthew Alan	Manager	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Canter,Matthew Alan	Manager	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Canter,Matthew Alan	Manager	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.10	595.00	59.50
Canter,Matthew Alan	Manager	2/18/2021	T3 - Creditor Mediation Support	Redacted	1.60	595.00	952.00
Canter,Matthew Alan	Manager	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Chan,Jonathan	Manager	2/18/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY) and D. Mairena (EY) to discuss update as of 2/18/2021 to analysis of statements received late for prior periods through 09/30/2020 that require testing.	0.20	595.00	119.00
Chan,Jonathan	Manager	2/18/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY) and J. Ramirez (EY) to review analysis of accounts with potential balance transfers as of the 12/31/2020 reporting period.	0.20	595.00	119.00
Chan,Jonathan	Manager	2/18/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Chan (EY) to discuss action items as of 02/18/21 to update reporting materials for the 12/31/2020 reporting period.	0.10	595.00	59.50
Chan,Jonathan	Manager	2/18/2021	T3 - Plan of Adjustment	Prepare request to ERS for accountholder structure information for the 12/31/20 testing period.	1.90	595.00	1,130.50
Chan,Jonathan	Manager	2/18/2021	T3 - Plan of Adjustment	Review analysis of documents from prior periods through the 09/30/2020 testing periods to determine accounts that require testing.	1.60	595.00	952.00
Chan,Jonathan	Manager	2/18/2021	T3 - Plan of Adjustment	Review changes in balances of accounts from 09/30/2020 reporting period to 12/31/2020 reporting period	2.90	595.00	1,725.50
Chan,Jonathan	Manager	2/18/2021	T3 - Plan of Adjustment	Update Exhibit J of the POA DS to incorporate additional information received as of 02/18/21 for the 12/31/20 review period.	1.20	595.00	714.00
Chawla,Sonia	Manager	2/18/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Chan (EY) to discuss action items as of 02/18/21 to update reporting materials for the 12/31/2020 reporting period.	0.10	595.00	59.50
Cheema,Mohammad	Manager	2/18/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garillete (McKinsey), O. Cheema (EY), S. Sarna (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss post fiscal plan lock decisions and FY18 budget analysis	0.60	595.00	357.00
Chen,Shi	Senior	2/18/2021	T3 - Long Term Projections	Participate in call with S Bellas (EY), M Najder (EY), K Chen (EY), S Konstand (EY), E Anderson (EY), J Federer (EY) and M Canter (EY) to discuss CW real estate workstream and next steps	0.60	445.00	267.00
Chepenik,Adam Brandon	Partner/Principal	2/18/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), A. Chepenik (EY), to continue discussion on comments and updates to the Disclosure Statement	0.50	870.00	435.00
Chepenik,Adam Brandon	Partner/Principal	2/18/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), A. Chepenik (EY), to discuss comments and updates to the Disclosure Statement	1.00	870.00	870.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/18/2021	T3 - Long Term Projections	Participate in call with G Ojeda (FOMB), V Maldonado (FOMB), G Eaton (EY), E Heath (EY) and A Chepenik (EY) to discuss disaster revolver implementation recommendations	0.80	870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	2/18/2021	T3 - Long Term Projections	Participate in call with Hacienda, FOMB, John Hill and EY regarding ERP, CAFR's and the Office of the CFO initiatives. EY participants include: J. Santambrogio (EY), A. Chepenik (EY) and E. Heath (EY)	1.10	870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	2/18/2021	T3 - Long Term Projections	Participate in call with McKinsey, FOMB, J. Santambrogio (EY), A. Chepenik (EY), S. Sarna (EY), S. Panagiotakis (EY), and E. Heath (EY) to discuss progress on the Fiscal Plan update.	0.40	870.00	348.00
Dubinsky,Shawn	Manager	2/18/2021	T3 - Long Term Projections	Analyze PREPA FY21 certified fiscal plan model and supporting analyses to understand underlying assumptions, key performance metrics, and impacts from agency measures	0.70	595.00	416.50
Dubinsky,Shawn	Manager	2/18/2021	T3 - Long Term Projections	Participate in call with G. Ojeda (FOMB), V. Maldonado (FOMB), M. Juarbe (FOMB), D. Mullins (EY), R. Tague (EY), I. Barati-Stec (EY), E. Heath (EY), and S. Dubinsky (EY) to discuss fiscal implication review process to proposed legislation	0.80	595.00	476.00
Dubinsky,Shawn	Manager	2/18/2021	T3 - Long Term Projections	Research and review PREPA FY2021 certified fiscal plan narratives to understand the implications of improvement measures to restructuring debt structure and reforming federal funding	0.40	595.00	238.00
Dubinsky,Shawn	Manager	2/18/2021	T3 - Long Term Projections	Review docket updates and press releases relating to Governor's office announcement on decentralization and future municipality funding	0.20	595.00	119.00
Dubinsky,Shawn	Manager	2/18/2021	T3 - Long Term Projections	Review draft of EY legislative review template and sample analysis on of proposed legislation's impacts to the Commonwealth economy to understand scoring metrics and review methodologies	0.10	595.00	59.50
Dubinsky,Shawn	Manager	2/18/2021	T3 - Long Term Projections	Review internal correspondence and draft FOMB letter on decentralization and Medicaid funding	0.30	595.00	178.50
Eaton,Gregory William	Senior Manager	2/18/2021	T3 - Long Term Projections	Participate in call with G Ojeda (FOMB), V Maldonado (FOMB), G Eaton (EY), E Heath (EY) and A Chepenik (EY) to discuss disaster revolver implementation recommendations	0.80	720.00	576.00
Federer,Joshua Lee	Staff	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Federer,Joshua Lee	Staff	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.60	245.00	147.00
Federer,Joshua Lee	Staff	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Federer,Joshua Lee	Staff	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.60	245.00	147.00
Federer,Joshua Lee	Staff	2/18/2021	T3 - Creditor Mediation Support	Redacted	2.30	245.00	563.50
Federer,Joshua Lee	Staff	2/18/2021	T3 - Creditor Mediation Support	Redacted	1.60	245.00	392.00
Gelfond,Hilary	Staff	2/18/2021	T3 - Long Term Projections	Prepare summary tables of PRCS data on wages and employment by sector for use in personal income model	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/18/2021	T3 - Long Term Projections	Review changes to unemployment compensation for use in personal income model	1.10	245.00	269.50
Gelfond,Hilary	Staff	2/18/2021	T3 - Long Term Projections	Review data on employment and hours worked, stimulus and SUT for MEU	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/18/2021	T3 - Long Term Projections	Summarize NY Fed study on marginal propensity to consume COVID stimulus checks	0.40	245.00	98.00
Gelfond,Hilary	Staff	2/18/2021	T3 - Long Term Projections	Update LIS memo with changes to model due to addition of substate indicators	2.90	245.00	710.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	2/18/2021	T3 - Long Term Projections	Participate in call with EY and McKinsey regarding fiscal plan updates. EY participants are C Good (EY), J Santambrogio (EY) and S Levy (EY)	0.40	519.00	207.60
Good JR,Clark E	Manager	2/18/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY), S Levy (EY) and C Good (EY) to discuss pension inputs to fiscal plan	0.30	519.00	155.70
Good JR,Clark E	Manager	2/18/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss action items from government meetings regarding HB 120	1.00	519.00	519.00
Good JR,Clark E	Manager	2/18/2021	T3 - Long Term Projections	Prepare executive summary slide for board discussion over changes to the fiscal plan calculations for pensions	1.70	519.00	882.30
Good JR,Clark E	Manager	2/18/2021	T3 - Long Term Projections	Prepare deep dive slide with details on pension changes in upcoming fiscal plan	1.90	519.00	986.10
Heath,Emma	Senior Manager	2/18/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), A. Chepenik (EY), to continue discussion on comments and updates to the Disclosure Statement	0.50	720.00	360.00
Heath,Emma	Senior Manager	2/18/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), A. Chepenik (EY), to discuss comments and updates to the Disclosure Statement	1.00	720.00	720.00
Heath,Emma	Senior Manager	2/18/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), E. Hernandez (PROMESA), to discuss the tracking of COVID relief funding disbursements and identify additional primary data sources	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/18/2021	T3 - Long Term Projections	Participate in call with G Ojeda (FOMB), V Maldonado (FOMB), G Eaton (EY), E Heath (EY) and A Chepenik (EY) to discuss disaster revolver implementation recommendations	0.80	720.00	576.00
Heath,Emma	Senior Manager	2/18/2021	T3 - Long Term Projections	Participate in call with G. Ojeda (FOMB), V. Maldonado (FOMB), M. Juarbe (FOMB), D. Mullins (EY), R. Tague (EY), I. Barati-Stec (EY), E. Heath (EY), and S. Dubinsky (EY) to discuss fiscal implication review process to proposed legislation	0.80	720.00	576.00
Heath,Emma	Senior Manager	2/18/2021	T3 - Long Term Projections	Participate in call with Hacienda, FOMB, John Hill and EY regarding ERP, CAFR's and the Office of the CFO initiatives. EY participants include: J. Santambrogio (EY), A. Chepenik (EY) and E. Heath (EY)	1.10	720.00	792.00
Heath,Emma	Senior Manager	2/18/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), E Heath (EY), and J Matla (EY) regarding HB499 & HB500 to refine recommendations	0.30	720.00	216.00
Heath,Emma	Senior Manager	2/18/2021	T3 - Long Term Projections	Participate in call with McKinsey, FOMB, J. Santambrogio (EY), A. Chepenik (EY), S. Sarna (EY), S. Panagiotakis (EY), and E. Heath (EY) to discuss progress on the Fiscal Plan update.	0.40	720.00	288.00
Heath,Emma	Senior Manager	2/18/2021	T3 - Plan of Adjustment	Review A. Chepenik (EY) comments on disclosure statement draft.	0.40	720.00	288.00
Jacobsen,Katherine Anne	Senior	2/18/2021	T3 - Plan of Adjustment	Disclosure Statement prep work - gathering contacts/email addresses	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	2/18/2021	T3 - Plan of Adjustment	Disclosure Statement prep work - gathering contacts/email addresses	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	2/18/2021	T3 - Plan of Adjustment	Draft email summarizing review and updates needed on budget section of Disclosure Statement	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	2/18/2021	T3 - Plan of Adjustment	Draft email summarizing review and updates needed on cash and liquidity section of Disclosure Statement	1.10	445.00	489.50
Jacobsen,Katherine Anne	Senior	2/18/2021	T3 - Plan of Adjustment	Draft email summarizing review and updates needed on macroeconomics section of Disclosure Statement	1.20	445.00	534.00
Jacobsen,Katherine Anne	Senior	2/18/2021	T3 - Plan of Adjustment	Draft email summarizing review and updates needed on pension section of Disclosure Statement	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	2/18/2021	T3 - Plan of Adjustment	Draft email summarizing review and updates needed on working capital section of Disclosure Statement	0.70	445.00	311.50
Jacobsen,Katherine Anne	Senior	2/18/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), A. Chepenik (EY), to continue discussion on comments and updates to the Disclosure Statement	0.50	445.00	222.50
Jacobsen,Katherine Anne	Senior	2/18/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), A. Chepenik (EY), to discuss comments and updates to the Disclosure Statement	1.00	445.00	445.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen, Katherine Anne	Senior	2/18/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), E. Hernandez (PROMESA), to discuss the tracking of COVID relief funding disbursements and identify additional primary data sources	0.30	445.00	133.50
Kane, Collin	Senior	2/18/2021	T3 - Long Term Projections	Assess consistency of effects of coding updates on eligible vs non eligible participants to ensure future benefit accruals are consistently measured	1.20	405.00	486.00
Kane, Collin	Senior	2/18/2021	T3 - Long Term Projections	Revise the valuation system for HB120 provisional changes for non eligible actives	1.60	405.00	648.00
Kane, Collin	Senior	2/18/2021	T3 - Long Term Projections	Analyze the effect of coding changes on eligible actives in HB 120 calculations to assess effectiveness of revision to method to calculate liabilities associated to restarting active benefits	1.90	405.00	769.50
Kane, Collin	Senior	2/18/2021	T3 - Long Term Projections	Revise the valuation system for HB120 provisional changes for eligible actives	1.90	405.00	769.50
Kane, Collin	Senior	2/18/2021	T3 - Long Term Projections	Review individual sample life calculations of HB120 provisional changes for eligible actives	2.20	405.00	891.00
Knapp, Nicole Penelope	Senior	2/18/2021	T3 - Long Term Projections	Refine methodology used to forecast U3, U5, and U6 unemployment through the end of the fiscal year	2.30	445.00	1,023.50
Knapp, Nicole Penelope	Senior	2/18/2021	T3 - Long Term Projections	Review and revise methodology used to estimate wage losses through the end of the fiscal year. Feed estimates into personal income model.	2.90	445.00	1,290.50
Knapp, Nicole Penelope	Senior	2/18/2021	T3 - Long Term Projections	Update continued claims for unemployment benefits, trust fund balance, and unemployment relative to pre-pandemic slides in monthly economic update	2.90	445.00	1,290.50
Knapp, Nicole Penelope	Senior	2/18/2021	T3 - Long Term Projections	Update unemployment forecast with latest weekly release from USDOL	1.80	445.00	801.00
Konstand, Sara	Manager	2/18/2021	T3 - Long Term Projections	Participate in call with S Bellas (EY), M Najder (EY), K Chen (EY), S Konstand (EY), E Anderson (EY), J Federer (EY) and M Canter (EY) to discuss CW real estate workstream and next steps	0.60	595.00	357.00
Konstand, Sara	Manager	2/18/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY) and S Konstand (EY) regarding CW Real Estate future-of-work options for Re-stacking and PRIDCO leases	0.20	595.00	119.00
Latham, Willow Genevieve	Senior	2/18/2021	T3 - Long Term Projections	Draft of content for Experience section of PA presentation for CN deck - Grant Administration section	2.30	445.00	1,023.50
Latham, Willow Genevieve	Senior	2/18/2021	T3 - Long Term Projections	Draft of content for Experience section of PA presentation for CN deck - Technology Policy section	2.10	445.00	934.50
Latham, Willow Genevieve	Senior	2/18/2021	T3 - Long Term Projections	Draft of summary section of PA presentation for CN deck	0.90	445.00	400.50
Latham, Willow Genevieve	Senior	2/18/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY), N. Campbell (EY) and W. Latham (EY) to discuss updates on the Proposal Analysis presentation, in particular, sections on Summary of Findings, Team Description, and Technical Experience	1.90	445.00	845.50
Latham, Willow Genevieve	Senior	2/18/2021	T3 - Long Term Projections	Prepare introduction section of PA presentation for CN deck	1.10	445.00	489.50
LeBlanc, Samantha	Senior	2/18/2021	T3 - Long Term Projections	Participate in meeting with S. Panagiotakis (EY), J. Burr (EY), S. LeBlanc (EY) and T. Leonis (EY) to discuss edits to the Rum Tax 101 presentation deck for the Oversight Board.	1.10	445.00	489.50
Leonis, Temisan	Senior	2/18/2021	T3 - Long Term Projections	Draft edits to Annual flow of funds for rum cover over slide for the Rum Tax 101 presentation deck.	1.90	445.00	845.50
Leonis, Temisan	Senior	2/18/2021	T3 - Long Term Projections	Draft edits to Background on Puerto Rico's rum cover over cash program slide for the Rum Tax 101 presentation deck.	1.70	445.00	756.50
Leonis, Temisan	Senior	2/18/2021	T3 - Long Term Projections	Draft edits to Overview of defaulted bonds due to claw-back slide for the Rum Tax 101 presentation deck.	1.80	445.00	801.00
Leonis, Temisan	Senior	2/18/2021	T3 - Long Term Projections	Participate in meeting with S. Panagiotakis (EY), J. Burr (EY), S. LeBlanc (EY) and T. Leonis (EY) to discuss edits to the Rum Tax 101 presentation deck for the Oversight Board.	1.10	445.00	489.50
Levy, Sheva R	Partner/Principal	2/18/2021	T3 - Long Term Projections	Participate in call with EY and McKinsey regarding fiscal plan updates. EY participants are C Good (EY), J Santambrogio (EY) and S Levy (EY)	0.40	721.00	288.40
Levy, Sheva R	Partner/Principal	2/18/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY), S Levy (EY) and C Good (EY) to discuss pension inputs to fiscal plan	0.30	721.00	216.30

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	2/18/2021	T3 - Long Term Projections	Preliminary review of updated letter from Proskauer regarding HB 120	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	2/18/2021	T3 - Long Term Projections	Respond via e-mail to questions from Senator Zaragoza's office regarding impact of HB 120	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	2/18/2021	T3 - Long Term Projections	Review talking points for Governor regarding potential financial impact of HB 120	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	2/18/2021	T3 - Long Term Projections	Review updates to AFT documents summarizing deal status	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	2/18/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss action items from government meetings regarding HB 120	1.00	721.00	721.00
Levy,Sheva R	Partner/Principal	2/18/2021	T3 - Long Term Projections	Review deck for McKinsey update to board regarding pension assumptions for fiscal plan	1.10	721.00	793.10
Mackie,James	Executive Director	2/18/2021	T3 - Long Term Projections	Prepare edits that need to be made by QUEST team members to the MEU deck	1.80	810.00	1,458.00
Mackie,James	Executive Director	2/18/2021	T3 - Long Term Projections	Review each individual slide in the QUEST MEU deck	2.10	810.00	1,701.00
Mairena,Daisy	Staff	2/18/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss account holder action items as of 2/18/2021 in preparation for December 31, 2020 report.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/18/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY) and D. Mairena (EY) to discuss update as of 2/18/2021 to analysis of statements received late for prior periods through 09/30/2020 that require testing.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/18/2021	T3 - Plan of Adjustment	Perform analysis as of 02/18/2021 to identify accounts with newly obtained information that require additional review for periods prior to December 31, 2020.	2.80	245.00	686.00
Mairena,Daisy	Staff	2/18/2021	T3 - Plan of Adjustment	Perform detail document analysis of Department of Housing account X571 for at Banco Popular as of 06/30/20 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/18/2021	T3 - Plan of Adjustment	Perform detail document analysis of Department of Housing account X571 for at Banco Popular as of 09/30/20 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/18/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 8 account balances held by the Housing Financing Authority at First Bank as of the 12/31/2020 testing period.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/18/2021	T3 - Plan of Adjustment	Perform detail document analysis of Municipal Finance Corporation (COFIM) account X070 at First Bank as of 06/30/20 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/18/2021	T3 - Plan of Adjustment	Perform detail document analysis of PR Federal Affairs Administration account X037 at Citibank as of 03/31/20 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/18/2021	T3 - Plan of Adjustment	Perform detail document analysis of University of Puerto Rico account X469 at Banco Santander as of 09/30/20 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/18/2021	T3 - Plan of Adjustment	Prepare request to technology team with detailed parameters for changes required to the Relativity platform as of 02/18/2021 to change document names for accurate reporting.	0.30	245.00	73.50
Mairena,Daisy	Staff	2/18/2021	T3 - Plan of Adjustment	Review bank statement documentation uploaded to the Relativity workspace on 02/18/2021 for new documentation obtained for Department of Education accounts for the 6/30/2020 testing period.	0.80	245.00	196.00
Mairena,Daisy	Staff	2/18/2021	T3 - Plan of Adjustment	Review bank statement documentation uploaded to the Relativity workspace on 02/18/2021 for new documentation obtained for Department of Education accounts for the 9/30/2020 testing period.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/18/2021	T3 - Plan of Adjustment	Review bank statement documentation uploaded to the Relativity workspace on 02/18/2021 for new documentation related to three accounts for the 6/30/2020 testing period.	0.80	245.00	196.00
Mairena,Daisy	Staff	2/18/2021	T3 - Plan of Adjustment	Review bank statement documentation uploaded to the Relativity workspace on 02/18/2021 for new documentation related to seven accounts for the 9/30/2020 testing period.	1.40	245.00	343.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	2/18/2021	T3 - Plan of Adjustment	Review bank statement documentation uploaded to the Relativity workspace on 02/18/2021 for new documentation obtained for Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) accounts for the 9/30/2020 testing period.	0.60	245.00	147.00
Malhotra,Gaurav	Partner/Principal	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Matla,Jonathan	Senior	2/18/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), E Heath (EY), and J Matla (EY) regarding HB499 & HB500 to refine recommendations	0.30	445.00	133.50
Moran-Eserski,Javier	Senior	2/18/2021	T3 - Long Term Projections	Participate in a working session with F. Angeles (EY) and J. Moran-Eserski (EY) to discuss CARES Act funds appropriated to the municipalities	0.30	445.00	133.50
Moran-Eserski,Javier	Senior	2/18/2021	T3 - Long Term Projections	Prepare an analysis to quantify how much money has been reimbursed to each municipality for COVID-related expenses from the CARES Act	0.70	445.00	311.50
Moran-Eserski,Javier	Senior	2/18/2021	T3 - Long Term Projections	Review the latest AAFAP report to identify which municipalities received reimbursement from the CARES Act for COVID-related expenses	0.90	445.00	400.50
Moran-Eserski,Javier	Senior	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.40	445.00	178.00
Morris,Michael Thomas	Senior	2/18/2021	T3 - Long Term Projections	Analyze the TRS census data to determine if paid sick leave information is available	0.60	405.00	243.00
Morris,Michael Thomas	Senior	2/18/2021	T3 - Long Term Projections	Analyze the TRS census data to identify number of TRS teachers who were hired after August 2014	0.80	405.00	324.00
Morris,Michael Thomas	Senior	2/18/2021	T3 - Long Term Projections	Analyze social security position information with classifications as outlined based on historic 218 agreement related to TRS coverage	1.10	405.00	445.50
Morris,Michael Thomas	Senior	2/18/2021	T3 - Long Term Projections	Analyze the TRS census data to identify participants with an incorrect social security withholding through an analysis of TRS participant records to assess consistency with numerous fields related to classification of employees that would impact social security withholding	1.80	405.00	729.00
Mullins,Daniel R	Executive Director	2/18/2021	T3 - Long Term Projections	Participate in call with G. Ojeda (FOMB), V. Maldonado (FOMB), M. Juarbe (FOMB), D. Mullins (EY), R. Tague (EY), I. Barati-Stec (EY), E. Heath (EY), and S. Dubinsky (EY) to discuss fiscal implication review process to proposed legislation	0.80	810.00	648.00
Mullins,Daniel R	Executive Director	2/18/2021	T3 - Long Term Projections	Prepare ERP/CFO/CAFR 205 letter edits and provided comments and comparisons to redline history on the semi-final form working version of the letter	1.30	810.00	1,053.00
Mullins,Daniel R	Executive Director	2/18/2021	T3 - Long Term Projections	Prepare Fiscal Note PS 0113 detailed revisions to the content and analysis of fiscal note of proposed credits, abatements and subsidies directed toward the rehabilitation of historic structures	2.20	810.00	1,782.00
Mullins,Daniel R	Executive Director	2/18/2021	T3 - Long Term Projections	Review Fiscal Notes template changes recommended by FOMB and status of pending analysis and scheduling	2.40	810.00	1,944.00
Mullins,Daniel R	Executive Director	2/18/2021	T3 - Long Term Projections	Review OZ cease and desist order from FOMB-content and next steps from order to assist DDEC in implementing OZ program	0.40	810.00	324.00
Nagarajan,Snigdha	Staff	2/18/2021	T3 - Creditor Mediation Support	Redacted	1.80	245.00	441.00
Najder,Michal	Senior	2/18/2021	T3 - Long Term Projections	Participate in call with S Bellas (EY), M Najder (EY), K Chen (EY), S Konstand (EY), E Anderson (EY), J Federer (EY) and M Canter (EY) to discuss CW real estate workstream and next steps	0.60	445.00	267.00
Najder,Michal	Senior	2/18/2021	T3 - Long Term Projections	Assess RE data for insights on potential cost savings opportunities. Identified data gaps and additional data that is needed from client.	3.90	445.00	1,735.50
Najder,Michal	Senior	2/18/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY) and M Najder (EY) regarding CW Real Estate data review relative to agency employee count data alignment, and hypothesis for pilot of Re-stacking and PRIDCO lease assessment	0.20	445.00	89.00
Neziroski,David	Staff	2/18/2021	T3 - Fee Applications / Retention	Update exhibits for December	2.10	245.00	514.50
Nguyen,Jimmy Hoang Huy	Staff	2/18/2021	T3 - Long Term Projections	Revise the valuation system to set up the projection assumptions to estimate the impact of HB 120 using a 40-year projection for Hybrid participants of the TRS Plan	1.40	271.00	379.40

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nguyen,Jimmy Hoang Huy	Staff	2/18/2021	T3 - Long Term Projections	Revise the valuation system to set up the assumptions to estimate the impact of HB 120 using a 40-year projection for Hybrid participants of the TRS Plan	1.80	271.00	487.80
Nguyen,Jimmy Hoang Huy	Staff	2/18/2021	T3 - Long Term Projections	Revise the valuation system coding to estimate the impact of HB 120 using a 40-year projection for Hybrid participants of the TRS Plan	1.90	271.00	514.90
Panagiotakis,Sofia	Senior Manager	2/18/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garileti (McKinsey), O. Cheema (EY), S. Sarna (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss post fiscal plan lock decisions and FY18 budget analysis	0.60	720.00	432.00
Panagiotakis,Sofia	Senior Manager	2/18/2021	T3 - Long Term Projections	Participate in call with McKinsey, FOMB, J. Santambrogio (EY), A. Chepenik (EY), S. Sarna (EY), S. Panagiotakis (EY), and E. Heath (EY) to discuss progress on the Fiscal Plan update.	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	2/18/2021	T3 - Long Term Projections	Participate in meeting with S. Panagiotakis (EY), J. Burr (EY), S. LeBlanc (EY) and T. Leonis (EY) to discuss edits to the Rum Tax 101 presentation deck for the Oversight Board.	1.10	720.00	792.00
Panagiotakis,Sofia	Senior Manager	2/18/2021	T3 - Creditor Mediation Support	Redacted	1.20	720.00	864.00
Ramirez,Aaron	Senior	2/18/2021	T3 - Long Term Projections	Continue to develop technical proposal evaluation slides - specifically, the qualifications section build out and commentary input	2.50	445.00	1,112.50
Ramirez,Aaron	Senior	2/18/2021	T3 - Long Term Projections	Continue to develop technical proposal evaluation slides - specifically, the qualifications section build out and commentary input	3.10	445.00	1,379.50
Ramirez,Aaron	Senior	2/18/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY), N. Campbell (EY) and W. Latham (EY) to discuss updates on the Proposal Analysis presentation, in particular, sections on Summary of Findings, Team Description, and Technical Experience	1.90	445.00	845.50
Ramirez,Aaron	Senior	2/18/2021	T3 - Long Term Projections	Prepare of technical proposal evaluation slides - specifically, the qualifications section build out and commentary input	2.90	445.00	1,290.50
Ramirez,Jessica I.	Senior	2/18/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss account holder action items as of 2/18/2021 in preparation for December 31, 2020 report.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	2/18/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY) and J. Ramirez (EY) to review analysis of accounts with potential balance transfers as of the 12/31/2020 reporting period.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	2/18/2021	T3 - Plan of Adjustment	Prepare draft email to Municipal Revenue Collection Center (CRIM) to follow up on decrease in account balance as of 02/18/2021 for 12/31/2020 testing period cash balances requests.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	2/18/2021	T3 - Plan of Adjustment	Prepare draft email to Puerto Rico Aqueduct and Sewer Authority (PRASA) to follow up on decrease in account balance as of 02/18/2021 for 12/31/2020 testing period cash balances requests.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	2/18/2021	T3 - Plan of Adjustment	Prepare draft email to Puerto Rico Sales Tax Financing Corporation (COFINA) to follow up on decrease in account balance as of 02/18/2021 for 12/31/2020 testing period cash balances requests.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	2/18/2021	T3 - Plan of Adjustment	Prepare request regarding Municipal Revenue Collection Center (CRIM) to send to the Financial Oversight and Management Board for Puerto Rico (FOMB).	0.80	445.00	356.00
Ramirez,Jessica I.	Senior	2/18/2021	T3 - Plan of Adjustment	Review account holder outreach comments for non-POA accounts as of 02/18/2021 for the 12/31/2020 reporting period.	2.90	445.00	1,290.50
Ramirez,Jessica I.	Senior	2/18/2021	T3 - Plan of Adjustment	Review account holder outreach comments for POA accounts as of 02/18/2021 for the 12/31/2020 reporting period.	2.90	445.00	1,290.50
Ramirez,Jessica I.	Senior	2/18/2021	T3 - Plan of Adjustment	Send email to Municipal Revenue Collection Center (CRIM) to follow up on decrease in account balance as of 02/18/2021 for 12/31/2020 testing period cash balances requests.	0.10	445.00	44.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez,Jessica I.	Senior	2/18/2021	T3 - Plan of Adjustment	Send email to Puerto Rico Aqueduct and Sewer Authority (PRASA) to follow up on decrease in account balance as of 02/18/2021 for 12/31/2020 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	2/18/2021	T3 - Plan of Adjustment	Send email to Puerto Rico Sales Tax Financing Corporation (COFINA) to follow up on decrease in account balance as of 02/18/2021 for 12/31/2020 testing period cash balances requests.	0.10	445.00	44.50
Santambrogio,Juan	Executive Director	2/18/2021	T3 - Long Term Projections	Participate in call with EY and McKinsey regarding fiscal plan updates. EY participants are C Good (EY), J Santambrogio (EY) and S Levy (EY)	0.40	810.00	324.00
Santambrogio,Juan	Executive Director	2/18/2021	T3 - Long Term Projections	Participate in call with Hacienda, FOMB, John Hill and EY regarding ERP, CAFR's and the Office of the CFO initiatives. EY participants include: J. Santambrogio (EY), A. Chepenik (EY) and E. Heath (EY)	1.10	810.00	891.00
Santambrogio,Juan	Executive Director	2/18/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss OCFO meeting with Hacienda and AAFAF and required next steps	0.40	810.00	324.00
Santambrogio,Juan	Executive Director	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Santambrogio,Juan	Executive Director	2/18/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY), S Levy (EY) and C Good (EY) to discuss pension inputs to fiscal plan	0.30	810.00	243.00
Santambrogio,Juan	Executive Director	2/18/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), E Heath (EY), and J Matla (EY) regarding HB499 & HB500 to refine recommendations	0.30	810.00	243.00
Santambrogio,Juan	Executive Director	2/18/2021	T3 - Long Term Projections	Participate in call with Mckinsey, FOMB, J. Santambrogio (EY), A. Chepenik (EY), S. Sarna (EY), S. Panagiotakis (EY), and E. Heath (EY) to discuss progress on the Fiscal Plan update.	0.40	810.00	324.00
Santambrogio,Juan	Executive Director	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Santambrogio,Juan	Executive Director	2/18/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Santambrogio,Juan	Executive Director	2/18/2021	T3 - Creditor Mediation Support	Redacted	1.60	810.00	1,296.00
Sarna,Shavi	Senior Manager	2/18/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Gariletti (McKinsey), O. Cheema (EY), S. Sarna (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss post fiscal plan lock decisions and FY18 budget analysis	0.60	720.00	432.00
Sarna,Shavi	Senior Manager	2/18/2021	T3 - Long Term Projections	Participate in call with Mckinsey, FOMB, J. Santambrogio (EY), A. Chepenik (EY), S. Sarna (EY), S. Panagiotakis (EY), and E. Heath (EY) to discuss progress on the Fiscal Plan update	0.40	720.00	288.00
Sarna,Shavi	Senior Manager	2/18/2021	T3 - Creditor Mediation Support	Redacted	1.20	720.00	864.00
Sarna,Shavi	Senior Manager	2/18/2021	T3 - Long Term Projections	Prepare status update summary of back office consolidation initiative as requested by FOMB and submit for internal review	1.40	720.00	1,008.00
Soutendijk,Tyler	Staff	2/18/2021	T3 - Long Term Projections	Review February Monthly Economic Update for incomplete slides	2.60	245.00	637.00
Soutendijk,Tyler	Staff	2/18/2021	T3 - Long Term Projections	Update analysis file for Opportunity Gap Analysis with new matrices	2.10	245.00	514.50
Stuber,Emily Grace	Senior	2/18/2021	T3 - Long Term Projections	Review new entrant data grouping for TRS Hybrid plan for HB 120 projections	1.80	405.00	729.00
Tague,Robert	Executive Director	2/18/2021	T3 - Long Term Projections	Participate in call with G. Ojeda (FOMB), V. Maldonado (FOMB), M. Juarbe (FOMB), D. Mullins (EY), R. Tague (EY), I. Barati-Stec (EY), E. Heath (EY), and S. Dubinsky (EY) to discuss fiscal implication review process to proposed legislation	0.80	810.00	648.00
Tague,Robert	Executive Director	2/18/2021	T3 - Plan of Adjustment	Review latest draft of disclosure statement edits made to date	1.80	810.00	1,458.00
Tan,Riyandi	Manager	2/18/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Gariletti (McKinsey), O. Cheema (EY), S. Sarna (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss post fiscal plan lock decisions and FY18 budget analysis	0.60	595.00	357.00
Thomas,Richard I	Partner/Principal	2/18/2021	T3 - Plan of Adjustment	Perform analysis for a sample of ten accounts for the 12/31/2020 reporting period for quality control procedures as of 2/18/2021.	1.30	870.00	1,131.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Venkatramanan,Siddhu	Manager	2/18/2021	T3 - Plan of Adjustment	Perform analysis to identify action items after updates are implemented to the Relativity testing platform, to ensure accurate testing of account balances as of 2/18/2021.	2.70	595.00	1,606.50
Venkatramanan,Siddhu	Manager	2/18/2021	T3 - Plan of Adjustment	Update fields within the Relativity workspace to implement changes for the 12/31/2020 testing period as of 2/18/2021.	1.70	595.00	1,011.50
Yang,Tianyi	Manager	2/18/2021	T3 - Long Term Projections	Continue to develop financial proposal evaluation slides - specifically on the commentary on financial capacity	1.90	595.00	1,130.50
Yang,Tianyi	Manager	2/18/2021	T3 - Long Term Projections	Review technical section of the proposal evaluation slides for consistency in the overall structure	0.60	595.00	357.00
Yodice, Frank	Senior	2/18/2021	T3 - Plan of Adjustment	Determine the most recent value of Puerto Rico's estimated pension liability	0.60	445.00	267.00
Yodice, Frank	Senior	2/18/2021	T3 - Plan of Adjustment	Find information and sources regarding recent congressional legislation on reshoring bills	0.40	445.00	178.00
Yodice, Frank	Senior	2/18/2021	T3 - Plan of Adjustment	Identify whether 7/31/201 "discussion draft" of possible amendments to PROMESA has been updated, and whether or not our Disclosure Statement reflects these changes	0.90	445.00	400.50
Yodice, Frank	Senior	2/18/2021	T3 - Plan of Adjustment	Merge and update Disclosure Statement to reflect the most recent comments and text, and review for accuracy and consistency	0.60	445.00	267.00
Yodice, Frank	Senior	2/18/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), A. Chepenik (EY), to continue discussion on comments and updates to the Disclosure Statement	0.50	445.00	222.50
Yodice, Frank	Senior	2/18/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), A. Chepenik (EY), to discuss comments and updates to the Disclosure Statement	1.00	445.00	445.00
Yodice, Frank	Senior	2/18/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), E. Hernandez (PROMESA), to discuss the tracking of COVID relief funding disbursements and identify additional primary data sources	0.30	445.00	133.50
Yodice, Frank	Senior	2/18/2021	T3 - Plan of Adjustment	Research Governor Perle's policies for FP consideration	0.40	445.00	178.00
Yodice, Frank	Senior	2/18/2021	T3 - Plan of Adjustment	Search Disclosure Statement for differences in pension liability value, and update text with appropriate value	0.40	445.00	178.00
Yodice, Frank	Senior	2/18/2021	T3 - Plan of Adjustment	Search for most recent IRS report in Acts 20 and 22 and updated Disclosure statement	0.60	445.00	267.00
Yodice, Frank	Senior	2/18/2021	T3 - Plan of Adjustment	Update Disclosure Statement with information on the election of Governor Perle, along with his policies and recent actions	1.30	445.00	578.50
Yodice, Frank	Senior	2/18/2021	T3 - Plan of Adjustment	Update Disclosure Statement with information regarding fraudulent activity found around Act 20	0.40	445.00	178.00
Almbaid, Nahla	Staff	2/19/2021	T3 - Long Term Projections	Add DDEC table with summary to analysis deck	1.10	245.00	269.50
Almbaid, Nahla	Staff	2/19/2021	T3 - Long Term Projections	Edit maps to include correct cash grants summary with table	2.10	245.00	514.50
Anderson, Evan W	Manager	2/19/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), J Federer (EY), S Bellas (EY) E Anderson (EY), M Najder (EY), Sara Konstend (EY) regarding CW Real estate work streams plan for the week ahead (Re-stacking and PRIDCO leases)	0.50	595.00	297.50
Anderson, Evan W	Manager	2/19/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), J Federer (EY), S Bellas (EY) E Anderson (EY), M Najder (EY), Sara Konstend (EY) to discuss data structuring to-date	0.50	595.00	297.50
Anderson, Evan W	Manager	2/19/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), M Najder (EY), M Canter (EY), E Anderson (EY), S Konstend (EY), J Federer (EY) regarding historical CW Real Estate data and data structuring for pilot of Re-stacking and PRIDCO lease assessment	0.50	595.00	297.50
Ban, Menuka	Manager	2/19/2021	T3 - Long Term Projections	Finalize the complete package file with macro and unemployment forecast to send to Mck fiscal plan team	2.80	595.00	1,666.00
Ban, Menuka	Manager	2/19/2021	T3 - Long Term Projections	Finalize the MEU slide to send for February Slide 1-28	1.70	595.00	1,011.50
Ban, Menuka	Manager	2/19/2021	T3 - Long Term Projections	Finalize the MEU slide to send for February Slide 28-48	1.80	595.00	1,071.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ban,Menuka	Manager	2/19/2021	T3 - Long Term Projections	Prepare the personal income forecast slide to include in the monthly economic update presentation	1.60	595.00	952.00
Ban,Menuka	Manager	2/19/2021	T3 - Long Term Projections	Review GNP forecast incorporating the unemployment and personal income forecast update	1.70	595.00	1,011.50
Ban,Menuka	Manager	2/19/2021	T3 - Long Term Projections	Review the cash grants by sector and provide feedback for the presentation deck	1.60	595.00	952.00
Barati Stec,Izabella	Manager	2/19/2021	T3 - Long Term Projections	Respond to comments on 205 appendix on section "Using Classification to Transparently Vary Effective Tax Rates between Residential, Commercial, and Industrial Properties	1.80	595.00	1,071.00
Barati Stec,Izabella	Manager	2/19/2021	T3 - Long Term Projections	Review and comment on S113 analysis	2.40	595.00	1,428.00
Barati Stec,Izabella	Manager	2/19/2021	T3 - Long Term Projections	Review and comment on S40 analysis	2.50	595.00	1,487.50
Bellas,Samuel Scott	Senior Manager	2/19/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) , J Federer (EY), S Bellas (EY) E Anderson (EY), M Najder (EY), Sara Konstand (EY) regarding CW Real estate work streams plan for the week ahead (Re-stacking and PRIDCO leases)	0.50	720.00	360.00
Bellas,Samuel Scott	Senior Manager	2/19/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) , J Federer (EY), S Bellas (EY) E Anderson (EY), M Najder (EY), Sara Konstand (EY) to discuss data structuring to-date	0.50	720.00	360.00
Bellas,Samuel Scott	Senior Manager	2/19/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), M Najder (EY), M Canter (EY), E Anderson (EY), S Konstand (EY), J Federer (EY) regarding historical CW Real Estate data and data structuring for pilot of Re-stacking and PRIDCO lease assessment	0.50	720.00	360.00
Bellas,Samuel Scott	Senior Manager	2/19/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY) and M Najder (EY) regarding CW Real Estate data and alignment with other workstreams to avoid duplication of efforts for pilot of Re-stacking and PRIDCO lease assessment	0.30	720.00	216.00
Berger,Daniel L.	Manager	2/19/2021	T3 - Long Term Projections	Respond to comments made by J Mackie and D Mullins on the monthly economic update and make updates	1.80	595.00	1,071.00
Berger,Daniel L.	Manager	2/19/2021	T3 - Long Term Projections	Review unemployment data that we send to McKinsey to inform their macro model that feeds into the fiscal plan model	1.30	595.00	773.50
Berger,Daniel L.	Manager	2/19/2021	T3 - Long Term Projections	Update the forecast path in model of U3 unemployment survey data to make sure changes in unemployment that do not affect U3 unemployment are not driving the changes in the forecast	0.90	595.00	535.50
Burr,Jeremy	Manager	2/19/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), S. Panagiotakis (EY) and J Burr (EY) to discuss the OCFO 204 letter responding to the Governor's proposed executive order	0.30	595.00	178.50
Burr,Jeremy	Manager	2/19/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY) and J Burr (EY) to discuss the OCFO 204 letter for the FOMB's response government regarding the proposed executive order	0.40	595.00	238.00
Burr,Jeremy	Manager	2/19/2021	T3 - Long Term Projections	Participate in working meeting with S Panagiotakis (EY), S LeBlanc (EY), A Chepenik (EY), J Burr (EY) to prepare edits to the Rum cover-over deck for new Board members	0.40	595.00	238.00
Burr,Jeremy	Manager	2/19/2021	T3 - Long Term Projections	Prepare 204 letter outline regarding the FOMB's response to the governor's proposed executive order on the CFO	1.90	595.00	1,130.50
Burr,Jeremy	Manager	2/19/2021	T3 - Long Term Projections	Prepare 204 letter takeaways for the FOMB's response to the governor's proposed executive order on the CFO	1.70	595.00	1,011.50
Burr,Jeremy	Manager	2/19/2021	T3 - Long Term Projections	Prepare final edits of 204 letter regarding cash management, pension and human resources	1.30	595.00	773.50
Burr,Jeremy	Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Campbell,Nnaji-Semayi	Senior	2/19/2021	T3 - Long Term Projections	Complete observations for key personnel responsiveness check lists	0.40	445.00	178.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Campbell,Nnaji-Semayi	Senior	2/19/2021	T3 - Long Term Projections	Participate in call with F.Mira (EY) Partial Attendance, T. Yang (EY), N. Campbell (EY), A. Ramirez (EY) and W. Latham (EY) to read and discuss updates on the Proposal Analysis presentation, in particular, sections on Summary of Findings, Team Description, and Technical Experience	1.80	445.00	801.00
Campbell,Nnaji-Semayi	Senior	2/19/2021	T3 - Long Term Projections	Participate in call with N. Campbell (EY), A. Ramirez (EY), and F.Mira (EY) to read and discuss updates on the Proposal Analysis presentation, in particular, sections on Qualifications and Key Personnel	0.60	445.00	267.00
Campbell,Nnaji-Semayi	Senior	2/19/2021	T3 - Long Term Projections	Reformat key personnel and further condense presentation to key takeaways	0.60	445.00	267.00
Campbell,Nnaji-Semayi	Senior	2/19/2021	T3 - Long Term Projections	Amend technical approach section to focus on overview for evaluators	2.10	445.00	934.50
Campbell,Nnaji-Semayi	Senior	2/19/2021	T3 - Long Term Projections	Review, comment and update introduction and summary of findings sections	0.90	445.00	400.50
Canter,Matthew Alan	Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Canter,Matthew Alan	Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Canter,Matthew Alan	Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Canter,Matthew Alan	Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Canter,Matthew Alan	Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Canter,Matthew Alan	Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Canter,Matthew Alan	Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Canter,Matthew Alan	Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Canter,Matthew Alan	Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Canter,Matthew Alan	Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Canter,Matthew Alan	Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Canter,Matthew Alan	Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	2.10	595.00	1,249.50
Chan,Jonathan	Manager	2/19/2021	T3 - Plan of Adjustment	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), R. Thomas (EY), S. Chawla (EY), K. Jacobsen (EY), J. Chan (EY) and J. Ramirez (EY) to discuss follow up actions for significant balance changes between the 09/30/2020 and 12/31/2020 reporting periods.	0.50	595.00	297.50
Chan,Jonathan	Manager	2/19/2021	T3 - Plan of Adjustment	Participate in call with R. Thomas (EY) and J. Chan (EY) to discuss tracking of accounts that appear to have listed individual beneficiaries or accountholders as of 12/31/2020 reporting period.	0.20	595.00	119.00
Chan,Jonathan	Manager	2/19/2021	T3 - Plan of Adjustment	Review the updates to the 12/31/20 cash balances reporting workbook analysis on 02/19/21.	2.90	595.00	1,725.50
Chan,Jonathan	Manager	2/19/2021	T3 - Plan of Adjustment	Update analysis of changes in balances of accounts from 09/30/2020 reporting period to 12/31/2020 reporting period.	1.40	595.00	833.00
Chan,Jonathan	Manager	2/19/2021	T3 - Plan of Adjustment	Update the 12/31/20 cash balances reporting workbook analysis to incorporate changes for action items as of meeting on 02/19/21.	2.70	595.00	1,606.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	2/19/2021	T3 - Plan of Adjustment	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), R. Thomas (EY), S. Chawla (EY), K. Jacobsen (EY), J. Chan (EY) and J. Ramirez (EY) to discuss follow up actions for significant balance changes between the 09/30/2020 and 12/31/2020 reporting periods.	0.50	595.00	297.50
Chepenik,Adam Brandon	Partner/Principal	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	2/19/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), S. Panagiotakis (EY) and J Burr (EY) to discuss the OCFO 204 letter responding to the Governor's proposed executive order	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	2/19/2021	T3 - Plan of Adjustment	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), R. Thomas (EY), S. Chawla (EY), K. Jacobsen (EY), J. Chan (EY) andJ. Ramirez (EY) to discuss follow up actions for significant balance changes between the 09/30/2020 and 12/31/2020 reporting periods.	0.50	870.00	435.00
Chepenik,Adam Brandon	Partner/Principal	2/19/2021	T3 - Plan of Adjustment	Participate in call with K Jacobson (EY) and A Chepenik (EY) to discuss disclosure statement edits	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	2/19/2021	T3 - Long Term Projections	Participate in working meeting with S Panagiotakis (EY), S LeBlanc (EY), A Chepenik (EY), J Burr (EY) to prepare edits to the Rum cover-over deck for new Board members	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.60	870.00	522.00
Culp,Noelle B.	Senior	2/19/2021	T3 - Long Term Projections	Participate in discussion with C Kane (EY), N Culp (EY) and C Good (EY) to discuss progress on attribution coding in valuation system related to hb 120 liabilities	0.60	405.00	243.00
Dubinsky,Shawn	Manager	2/19/2021	T3 - Long Term Projections	Analyze financial data and correspondence on reconciliation of the FY2022 municipal ASSES calculation to understand reported variances and compliance with calculation methodology	0.80	595.00	476.00
Dubinsky,Shawn	Manager	2/19/2021	T3 - Long Term Projections	Analyze key final metrics and milestones presented in FOMB onboarding briefing deck to identify key components and measures in CW fiscal plan, budget, and status of key agency initiatives	0.80	595.00	476.00
Dubinsky,Shawn	Manager	2/19/2021	T3 - Long Term Projections	Review draft of EY legislative review template and sample analysis on of proposed legislation's impacts to the Commonwealth economy to understand scoring metrics and review methodologies	0.50	595.00	297.50
Dubinsky,Shawn	Manager	2/19/2021	T3 - Long Term Projections	Review FOMB board strategy session briefing deck and supporting analyses on proposed updates to the CW Fiscal Plan to identify revenue and agency efficiency measures and understand changes to underlying macroeconomic assumptions	0.70	595.00	416.50
Dubinsky,Shawn	Manager	2/19/2021	T3 - Long Term Projections	Review internal correspondence and draft FOMB letter on decentralization and Medicaid funding reform to understand potential impacts to municipalities contributions and CW fiscal plan	0.30	595.00	178.50
Dubinsky,Shawn	Manager	2/19/2021	T3 - Long Term Projections	Review public bankruptcy motions from PREPA and LUMA to identify the presented scope of services and overlap of scope with Burns & McDonell on T&D transitional and potential delays	0.40	595.00	238.00
Federer,Joshua Lee	Staff	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.30	245.00	73.50
Federer,Joshua Lee	Staff	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Federer,Joshua Lee	Staff	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer, Joshua Lee	Staff	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Federer, Joshua Lee	Staff	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	245.00	98.00
Federer, Joshua Lee	Staff	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.90	245.00	220.50
Federer, Joshua Lee	Staff	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	245.00	98.00
Gelfond, Hilary	Staff	2/19/2021	T3 - Long Term Projections	Conduct research on Puerto Rico's allocation of federal COVID19 paid leave tax credits	0.60	245.00	147.00
Gelfond, Hilary	Staff	2/19/2021	T3 - Long Term Projections	Review progress of opportunity gap analysis	0.90	245.00	220.50
Gelfond, Hilary	Staff	2/19/2021	T3 - Long Term Projections	Review slide deck for MEU	2.90	245.00	710.50
Gelfond, Hilary	Staff	2/19/2021	T3 - Long Term Projections	Summarize changes to macro model and compile data tables of results	1.80	245.00	441.00
Gelfond, Hilary	Staff	2/19/2021	T3 - Long Term Projections	Update Macro GNP model to account for changes to personal income forecast	2.90	245.00	710.50
Glavin, Amanda Jane	Senior	2/19/2021	T3 - Long Term Projections	Review 60 page report on tax practices in Puerto Rico and three tier approach to improving systems	2.90	445.00	1,290.50
Good JR, Clark E	Manager	2/19/2021	T3 - Long Term Projections	Review language in HB 120 letter to ensure proper assumption documentation / caveats associated to projections performed for FOMB	0.20	519.00	103.80
Good JR, Clark E	Manager	2/19/2021	T3 - Long Term Projections	Participate in discussion with S Levy (EY) and C Good (EY) concerning language related to runoff period length and system 2000 settlement in HB 120 response letter	0.30	519.00	155.70
Good JR, Clark E	Manager	2/19/2021	T3 - Long Term Projections	Revise slide deck on pension changes for upcoming fiscal plan based on feedback from team	0.40	519.00	207.60
Good JR, Clark E	Manager	2/19/2021	T3 - Long Term Projections	Participate in discussion with FOMB, EY, Proskauer, O&B related to HB 120 follow up letter. EY participants include S Levy and C Good	0.50	519.00	259.50
Good JR, Clark E	Manager	2/19/2021	T3 - Long Term Projections	Participate in discussion with C Kane (EY), N Culp (EY) and C Good (EY) to discuss progress on attribution coding in valuation system related to hb 120 liabilities	0.60	519.00	311.40
Good JR, Clark E	Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR, Clark E	Manager	2/19/2021	T3 - Long Term Projections	Review text of HB 523 to understand benefits impacted	0.80	519.00	415.20
Good JR, Clark E	Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	1.10	519.00	570.90
Heath, Emma	Senior Manager	2/19/2021	T3 - Plan of Adjustment	Email to A. Chepenik (EY) and J. Santambrogio (EY) regarding status of disclosure statement.	0.20	720.00	144.00
Heath, Emma	Senior Manager	2/19/2021	T3 - Plan of Adjustment	Review and update CRRSA section of disclosure statement.	1.10	720.00	792.00
Heath, Emma	Senior Manager	2/19/2021	T3 - Plan of Adjustment	Review and update Governor Pierluisi section of disclosure statement.	0.40	720.00	288.00
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on Act 26-2017 in Disclosure Statement	0.20	445.00	89.00
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on Act 29-2019 in Disclosure Statement	0.40	445.00	178.00
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on breakdown between TSA and non-TSA accounts in Disclosure Statement	0.20	445.00	89.00
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on consensual restructurings related to GDB and PRASA in Disclosure Statement	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on corporate transactions tax revenue in Disclosure Statement	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on HUD financing Biden has made available to Puerto Rico in Disclosure Statement	0.40	445.00	178.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on IRS Rules around Act 154 in Disclosure Statement	0.20	445.00	89.00
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on Josean Nazario's resignation from PBA Board in Disclosure Statement	0.10	445.00	44.50
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on Medicaid in Disclosure Statement	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on Risk Factors in Disclosure Statement	0.80	445.00	356.00
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on Risk Factors related to the Fiscal Plan in Disclosure Statement	0.40	445.00	178.00
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on slot machine tax revenues in Disclosure Statement	0.20	445.00	89.00
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on tax brackets for individual income tax in Disclosure Statement	0.20	445.00	89.00
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on Tax Credits in Disclosure Statement	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on the case of The 20/22 Act Society, Inc Y Otros vs. Departamento de Desarrollo Económico Y Comercio Y Otros in Disclosure Statement	0.10	445.00	44.50
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on the election of Governor Pierluisi in Disclosure Statement	0.40	445.00	178.00
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Draft email summarizing diagrams needed on tax expenditures in Disclosure Statement	0.40	445.00	178.00
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), R. Thomas (EY), S. Chawla (EY), K. Jacobsen (EY), J. Chan (EY) and J. Ramirez (EY) to discuss follow up actions for significant balance changes between the 09/30/2020 and 12/31/2020 reporting periods.	0.50	445.00	222.50
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Participate in call with K Jacobson (EY) and A Chepenik (EY) to discuss disclosure statement edits	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Participate in call with K. Jacobsen (EY) and F. Yodice (EY) to discuss updates to the disclosure statement, identify relevant sources, and outline next steps	0.80	445.00	356.00
Jacobsen, Katherine Anne	Senior	2/19/2021	T3 - Plan of Adjustment	Participate in call with T Leonis (EY), K Jacobsen (EY), J Matla (EY) to assign tasks for re-writing the disclosure statement	0.40	445.00	178.00
Kane, Collin	Senior	2/19/2021	T3 - Long Term Projections	Participate in discussion with C Kane (EY), N Culp (EY) and C Good (EY) to discuss progress on attribution coding in valuation system related to hb 120 liabilities	0.60	405.00	243.00
Kane, Collin	Senior	2/19/2021	T3 - Long Term Projections	Review individual sample life calculations of HB120 provisional changes for not yet eligible actives.	2.90	405.00	1,174.50
Knapp, Nicole Penelope	Senior	2/19/2021	T3 - Long Term Projections	Brainstorm methodology changes to unemployment forecast to prevent a large number of PEUC and EB recipients at the end of the stimulus bill.	2.10	445.00	934.50
Knapp, Nicole Penelope	Senior	2/19/2021	T3 - Long Term Projections	Respond to feedback on Monthly Economic Update	1.80	445.00	801.00
Knapp, Nicole Penelope	Senior	2/19/2021	T3 - Long Term Projections	Respond to preliminary feedback on Section 113 fiscal note.	2.30	445.00	1,023.50
Knapp, Nicole Penelope	Senior	2/19/2021	T3 - Long Term Projections	Update estimates on unemployment benefits, stimulus impacts, and personal income to be used in Fiscal Plan	2.30	445.00	1,023.50
Konstand, Sara	Manager	2/19/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) , J Federer (EY), S Bellas (EY) E Anderson (EY), M Najder (EY), Sara Konstand (EY) regarding CW Real estate work streams plan for the week ahead (Re-stacking and PRIDCO leases)	0.50	595.00	297.50
Konstand, Sara	Manager	2/19/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) , J Federer (EY), S Bellas (EY) E Anderson (EY), M Najder (EY), Sara Konstand (EY) to discuss data structuring to-date	0.50	595.00	297.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Konstand,Sara	Manager	2/19/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), M Najder (EY), M Canter (EY), E Anderson (EY), S Konstand (EY), J Federer (EY) regarding historical CW Real Estate data and data structuring for pilot of Re-stacking and PRIDCO lease assessment	0.50	595.00	297.50
Konstand,Sara	Manager	2/19/2021	T3 - Long Term Projections	Identify data available for PBA restacking pilot.	0.50	595.00	297.50
Latham,Willow Genevieve	Senior	2/19/2021	T3 - Long Term Projections	Participate in call with F.Mira (EY) Partial Attendance, T. Yang (EY), N. Campbell (EY), A. Ramirez (EY) and W. Latham (EY) to read and discuss updates on the Proposal Analysis presentation, in particular, sections on Summary of Findings, Team Description, and Technical Experience	1.80	445.00	801.00
Latham,Willow Genevieve	Senior	2/19/2021	T3 - Long Term Projections	Review and revise experience section of Proposal Analysis CN presentation, adding project experience chart	2.30	445.00	1,023.50
LeBlanc,Samantha	Senior	2/19/2021	T3 - Long Term Projections	Participate in working meeting with S Panagiotakis (EY), S LeBlanc (EY), A Chepenik (EY), J Burr (EY) to prepare edits to the Rum cover-over deck for new Board members	0.40	445.00	178.00
LeBlanc,Samantha	Senior	2/19/2021	T3 - Long Term Projections	Review Cancer Center financials based on reapportionment data.	1.20	445.00	534.00
Leonis,Temisan	Senior	2/19/2021	T3 - Plan of Adjustment	Draft edits to Act 26-2017 portion of the Commonwealth Disclosure Statement in accord with A. Chepenik (EY)'s suggested edits.	1.80	445.00	801.00
Leonis,Temisan	Senior	2/19/2021	T3 - Plan of Adjustment	Draft edits to Commonwealth Taxes portion of the Commonwealth Disclosure Statement in accord with A. Chepenik (EY)'s suggested edits.	1.90	445.00	845.50
Leonis,Temisan	Senior	2/19/2021	T3 - Long Term Projections	Draft edits to Rum Tax 101 presentation deck in accord with A. Chepenik (EY)'s suggested edits.	2.10	445.00	934.50
Leonis,Temisan	Senior	2/19/2021	T3 - Plan of Adjustment	Participate in call with T Leonis (EY), K Jacobsen (EY), J Matla (EY) to assign tasks for re-writing the disclosure statement	0.40	445.00	178.00
Levy,Sheva R	Partner/Principal	2/19/2021	T3 - Long Term Projections	Participate in discussion with FOMB, EY, Proskauer, O&B related to HB 120 follow up letter. EY participants include S Levy and C Good	0.50	721.00	360.50
Levy,Sheva R	Partner/Principal	2/19/2021	T3 - Long Term Projections	Participate in discussion with S Levy (EY) and C Good (EY) concerning language related to runoff period length and system 2000 settlement in HB 120 response letter	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	2/19/2021	T3 - Long Term Projections	Review updates to FOMB HB 120 letter related to projections of financial impact of bill	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	2/19/2021	T3 - Long Term Projections	Review letter from Secretary of Department of Treasury regarding 120	0.40	721.00	288.40
Mackie,James	Executive Director	2/19/2021	T3 - Long Term Projections	Review CARES act spending across states and territory to help inform modelling for PR	0.30	810.00	243.00
Mackie,James	Executive Director	2/19/2021	T3 - Long Term Projections	Review macro data sent to McKinsey for Fiscal Plan analysis	1.30	810.00	1,053.00
Mackie,James	Executive Director	2/19/2021	T3 - Long Term Projections	Review the modifications made to the QUEST MEU slides	1.70	810.00	1,377.00
Mairena,Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss responses received via email from account holders as of 2/19/2021 for the December 31, 2020 rollforward period.	0.30	245.00	73.50
Mairena,Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of Department of Education account X938 at Banco Popular as of 06/30/19 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of Economic Development Bank for Puerto Rico account X817 at Banco Popular as of 12/31/19 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of Fine Arts Center Corporation account X431 at Banco Popular as of 03/31/20 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 3 to 7 of 8 account balances held by the Housing Financing Authority at First Bank as of the 12/31/2020 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of Municipal Finance Corporation (COFIM) account X070 at First Bank as of 03/31/20 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of Municipal Finance Corporation (COFIM) account X070 at First Bank as of 06/30/19 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of Municipal Finance Corporation (COFIM) account X070 at First Bank as of 09/30/19 testing period.	0.10	245.00	24.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of Ports Authority account X015 at Banco Popular as of 12/31/19 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of Ports Authority account X017 at Banco Popular as of 12/31/19 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X054 at Insigneo Securities, LLC as of 03/31/19 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X054 at Insigneo Securities, LLC as of 03/31/20 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X054 at Insigneo Securities, LLC as of 06/30/19 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X054 at Insigneo Securities, LLC as of 06/30/20 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X054 at Insigneo Securities, LLC as of 09/30/19 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X054 at Insigneo Securities, LLC as of 09/30/20 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X054 at Insigneo Securities, LLC as of 12/31/18 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X054 at Insigneo Securities, LLC as of 12/31/19 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of University of Puerto Rico account X856 at Banco Popular as of 03/31/20 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Prepare draft email to Public Housing Administration as of 2/19/2021 to follow up on outstanding bank statements for 12/31/2020 testing period cash balances requests.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Prepare request to technology team with detailed parameters for updates to comments on an account level regarding status of outreach to account holders in the Relativity platform as of 02/19/2021.	1.10	245.00	269.50
Mairena, Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Review bank account information related to cash balances received on 02/19/2021 for Superintendent of the Capitol for the December 31, 2020 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 02/19/2021 for Public Housing Administration for the December 31, 2020 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 02/19/2021 for Puerto Rico Sales Tax Financing Corporation (COFINA) for the December 31, 2020 testing period to determined responsiveness to requests.	0.20	245.00	49.00
Mairena, Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Review bank statement documentation uploaded to the Relativity workspace on 02/19/2021 for four accounts related to the 12/31/2019 testing period.	0.80	245.00	196.00
Mairena, Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Review Relativity workspace for fields that require updates as of 02/19/2021 for accurate reporting of cash balances.	2.60	245.00	637.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions received from Public Housing Administration as of 02/19/2021 for responsiveness to requests relating to six accounts.	0.60	245.00	147.00
Mairena,Daisy	Staff	2/19/2021	T3 - Plan of Adjustment	Update rolling analysis of outstanding requests to Commonwealth instrumentalities to incorporate new responses received from accountholders as of 2/19/2021 for the December 31, 2020 testing period.	0.80	245.00	196.00
Malhotra,Gaurav	Partner/Principal	2/19/2021	T3 - Creditor Mediation Support	Redacted	1.60	870.00	1,392.00
Matla,Jonathan	Senior	2/19/2021	T3 - Plan of Adjustment	Participate in call with T Leonis (EY), K Jacobsen (EY), J Matla (EY) to assign tasks for re-writing the disclosure statement	0.40	445.00	178.00
Matla,Jonathan	Senior	2/19/2021	T3 - Plan of Adjustment	Update Disclosure Statement with necessary graphs and informational text based upon partner feedback	2.60	445.00	1,157.00
Meyerowitz,Andrea Grace	Senior Manager	2/19/2021	T3 - Long Term Projections	Discussion with M.Powell (EY) and A. Meyrovitz (EY) to review objectives of PR tasks 2 and 3 in the context of broader effort	0.90	720.00	648.00
Mira,Francisco Jose	Senior Manager	2/19/2021	T3 - Long Term Projections	Participate in call with F.Mira (EY) Partial Attendance, T. Yang (EY), N. Campbell (EY), A. Ramirez (EY) and W. Latham (EY) to read and discuss updates on the Proposal Analysis presentation, in particular, sections on Summary of Findings, Team Description, and Technical Experience	0.90	720.00	648.00
Mira,Francisco Jose	Senior Manager	2/19/2021	T3 - Long Term Projections	Participate in call with N. Campbell (EY), A. Ramirez (EY), and F.Mira (EY) to read and discuss updates on the Proposal Analysis presentation, in particular, sections on Qualifications and Key Personnel	0.60	720.00	432.00
Moran-Eserski,Javier	Senior	2/19/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Federer (EY), J Moran-Eserski (EY) and CRIM to discuss alignment of Hacienda-provided property cadastral numbers and cadastral numbers utilized on CRIM database	0.30	445.00	133.50
Moran-Eserski,Javier	Senior	2/19/2021	T3 - Long Term Projections	Review the real estate transactions for 2020 and 2021 shared by Hacienda to compare against the database shared by CRIM	0.60	445.00	267.00
Mullins,Daniel R	Executive Director	2/19/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY) and J Burr (EY) to discuss the OCFO 204 letter for the FOMB's response government regarding the proposed executive order	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	2/19/2021	T3 - Long Term Projections	Prepare CFO Executive Order evaluations of the likelihood of success and shortcomings of proposed assignment of responsibilities, organizational and structural issues for incorporation into FOMB letter to Governor	1.30	810.00	1,053.00
Mullins,Daniel R	Executive Director	2/19/2021	T3 - Long Term Projections	Prepare disclosure Statements assessment of additional information and updates needed for the tax developments and status portions of the statement	2.10	810.00	1,701.00
Mullins,Daniel R	Executive Director	2/19/2021	T3 - Long Term Projections	Prepare estimation of economic effects of unemployment benefit levels, wage losses and stimulus payments on Puerto Rico economy for incorporation into fiscal plan via McK	1.20	810.00	972.00
Mullins,Daniel R	Executive Director	2/19/2021	T3 - Long Term Projections	Prepare final edits to Puerto Rico February Economic Update and content additions to all pages of 48 pages of Puerto Rico economic conditions illustrated in the slide deck and transmission of finalized deck to FOMB for board briefing and incorporation into public meeting deck	2.90	810.00	2,349.00
Mullins,Daniel R	Executive Director	2/19/2021	T3 - Long Term Projections	Prepare process for streamlining preparation of March Economic Update based on an indemnification and correction of analysis and date issues apparent in the February Economic update and recurrent over time and establishing the timing of data releases and analytical input schedules to feed March update	1.10	810.00	891.00
Nagarajan,Snigdha	Staff	2/19/2021	T3 - Creditor Mediation Support	Redacted	2.40	245.00	588.00
Najder,Michal	Senior	2/19/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) , J Federer (EY), S Bellas (EY) E Anderson (EY), M Najder (EY), Sara Konstand (EY) regarding CW Real estate work streams plan for the week ahead (Re-stacking and PRIDCO leases)	0.50	445.00	222.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Najder,Michal	Senior	2/19/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) , J Federer (EY), S Bellas (EY) E Anderson (EY), M Najder (EY), Sara Konstand (EY) to discuss data structuring to-date	0.50	445.00	222.50
Najder,Michal	Senior	2/19/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), M Najder (EY), M Canter (EY), E Anderson (EY), S Konstand (EY), J Federer (EY) regarding historical CW Real Estate data and data structuring for pilot of Re-stacking and PRIDCO lease assessment	0.50	445.00	222.50
Najder,Michal	Senior	2/19/2021	T3 - Long Term Projections	Assess RE data for insights on potential cost savings opportunities. Communicated identified issues with data.	2.20	445.00	979.00
Najder,Michal	Senior	2/19/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY) and M Najder (EY) regarding CW Real Estate data and alignment with other workstreams to avoid duplication of efforts for pilot of Re-stacking and PRIDCO lease assessment	0.30	445.00	133.50
Nguyen,Jimmy Hoang Huy	Staff	2/19/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss coding changes needed to run 40-year projections on liabilities arising from HB 120	0.30	271.00	81.30
Nichols,Carly	Senior Manager	2/19/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss coding changes needed to run 40-year projections on liabilities arising from HB 120	0.30	655.00	196.50
Panagiotakis,Sofia	Senior Manager	2/19/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), S. Panagiotakis (EY) and J Burr (EY) to discuss the OCF0 204 letter responding to the Governor's proposed executive order	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	2/19/2021	T3 - Long Term Projections	Participate in working meeting with S Panagiotakis (EY), S LeBlanc (EY), A Chepenik (EY), J Burr (EY) to prepare edits to the Rum cover-over deck for new Board members	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Panagiotakis,Sofia	Senior Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Panagiotakis,Sofia	Senior Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Panagiotakis,Sofia	Senior Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Panagiotakis,Sofia	Senior Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Powell,Marc	Executive Director	2/19/2021	T3 - Long Term Projections	Discussion with M.Powell (EY) and A. Meyrovitz (EY) to review objectives of PR tasks 2 and 3 in the context of broader effort	0.90	810.00	729.00
Ramirez,Aaron	Senior	2/19/2021	T3 - Long Term Projections	Continue to develop template for financial capacity evaluation of Connected Nation	4.10	445.00	1,824.50
Ramirez,Aaron	Senior	2/19/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) and T. Yang (EY) to discuss approach and progress on the Proposal Analysis presentation related to the financial proposal	0.40	445.00	178.00
Ramirez,Aaron	Senior	2/19/2021	T3 - Long Term Projections	Participate in call with F.Mira (EY) Partial Attendance, T. Yang (EY), N. Campbell (EY), A. Ramirez (EY) and W. Latham (EY) to read and discuss updates on the Proposal Analysis presentation, in particular, sections on Summary of Findings, Team Description, and Technical Experience	1.80	445.00	801.00
Ramirez,Aaron	Senior	2/19/2021	T3 - Long Term Projections	Participate in call with N. Campbell (EY), A. Ramirez (EY), and F.Mira (EY) to read and discuss updates on the Proposal Analysis presentation, in particular, sections on Qualifications and Key Personnel	0.60	445.00	267.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez,Aaron	Senior	2/19/2021	T3 - Long Term Projections	Preparation of technical proposal evaluation slides - specifically, the summary slide related to qualification summaries	2.20	445.00	979.00
Ramirez,Jessica I.	Senior	2/19/2021	T3 - Plan of Adjustment	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), R. Thomas (EY), S. Chawla (EY), K. Jacobsen (EY), J. Chan (EY) and J. Ramirez (EY) to discuss follow up actions for significant balance changes between the 09/30/2020 and 12/31/2020 reporting periods.	0.50	445.00	222.50
Ramirez,Jessica I.	Senior	2/19/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss responses received via email from account holders as of 2/19/2021 for the December 31, 2020 rollforward period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	2/19/2021	T3 - Plan of Adjustment	Prepare draft email to Electric Power Authority (PREPA) to follow up on decrease in account balance as of 02/19/2021 for 12/31/2020 testing period cash balances requests.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	2/19/2021	T3 - Plan of Adjustment	Prepare draft email to Puerto Rico Sales Tax Financing Corporation (COFINA) to follow up on decrease in account balance as of 02/19/2021 for 12/31/2020 testing period cash balances requests.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	2/19/2021	T3 - Plan of Adjustment	Prepare supporting documents for an additional sample of ten accounts for the 12/31/2020 reporting period.	2.90	445.00	1,290.50
Ramirez,Jessica I.	Senior	2/19/2021	T3 - Plan of Adjustment	Send email to Electric Power Authority (PREPA) to follow up on decrease in account balance as of 02/19/2021 for 12/31/2020 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	2/19/2021	T3 - Plan of Adjustment	Send email to Puerto Rico Sales Tax Financing Corporation (COFINA) to follow up on decrease in account balance as of 02/19/2021 for 12/31/2020 testing period cash balances requests.	0.10	445.00	44.50
Santambrogio,Juan	Executive Director	2/19/2021	T3 - Plan of Adjustment	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), R. Thomas (EY), S. Chawla (EY), K. Jacobsen (EY), J. Chan (EY) and J. Ramirez (EY) to discuss follow up actions for significant balance changes between the 09/30/2020 and 12/31/2020 reporting periods.	0.50	810.00	405.00
Santambrogio,Juan	Executive Director	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Santambrogio,Juan	Executive Director	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Santambrogio,Juan	Executive Director	2/19/2021	T3 - Long Term Projections	Review draft presentation for board strategy session on fiscal plan decisions	1.10	810.00	891.00
Santambrogio,Juan	Executive Director	2/19/2021	T3 - Creditor Mediation Support	Redacted	1.30	810.00	1,053.00
Santambrogio,Juan	Executive Director	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Santambrogio,Juan	Executive Director	2/19/2021	T3 - Plan of Adjustment	Review summary term sheet with GO/PBA creditors to understand impact on 30 year cash projections	0.80	810.00	648.00
Sarna,Shavi	Senior Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Sarna,Shavi	Senior Manager	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Soutendijk,Tyler	Staff	2/19/2021	T3 - Long Term Projections	Review comments in Puerto Rico Monthly Economic Update slide deck	0.90	245.00	220.50
Soutendijk,Tyler	Staff	2/19/2021	T3 - Long Term Projections	Review structure of correlation matrices for regression component of Opportunity Gap Analysis	0.90	245.00	220.50
Soutendijk,Tyler	Staff	2/19/2021	T3 - Long Term Projections	Prepare Monthly Economic Update process	0.40	245.00	98.00
Stricklin,Todd	Senior	2/19/2021	T3 - Creditor Mediation Support	Redacted	0.80	405.00	324.00
Stricklin,Todd	Senior	2/19/2021	T3 - Creditor Mediation Support	Redacted	1.40	405.00	567.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stuber,Emily Grace	Senior	2/19/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss coding changes needed to run 40-year projections on liabilities arising from HB 120	0.30	405.00	121.50
Stuber,Emily Grace	Senior	2/19/2021	T3 - Long Term Projections	Review projection assumptions for TRS Hybrid plan for HB 120 costing	1.20	405.00	486.00
Stuber,Emily Grace	Senior	2/19/2021	T3 - Long Term Projections	Review revised new entrant data grouping for TRS Hybrid plan for HB 120 projections with fix to exclude those with 1 year of service	1.60	405.00	648.00
Tague,Robert	Executive Director	2/19/2021	T3 - Plan of Adjustment	Review latest turn of Disclosure Statement risk factors for edits made	1.30	810.00	1,053.00
Thomas,Richard I	Partner/Principal	2/19/2021	T3 - Plan of Adjustment	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), R. Thomas (EY), S. Chawla (EY), K. Jacobsen (EY), J. Chan (EY) and J. Ramirez (EY) to discuss follow up actions for significant balance changes between the 09/30/2020 and 12/31/2020 reporting periods.	0.50	870.00	435.00
Thomas,Richard I	Partner/Principal	2/19/2021	T3 - Plan of Adjustment	Participate in call with R. Thomas (EY) and J. Chan (EY) to discuss tracking of accounts that appear to have listed individual beneficiaries or accountholders as of 12/31/2020 reporting period.	0.20	870.00	174.00
Thomas,Richard I	Partner/Principal	2/19/2021	T3 - Plan of Adjustment	Perform quality review of the updated analysis of changes in balances of accounts from 09/30/2020 reporting period to 12/31/2020 reporting period.	0.90	870.00	783.00
Venkatramanan,Siddhu	Manager	2/19/2021	T3 - Plan of Adjustment	Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream as of 2/19/2021.	2.70	595.00	1,606.50
Yang,Tianyi	Manager	2/19/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) and T. Yang (EY) to discuss approach and progress on the Proposal Analysis presentation related to the financial proposal	0.40	595.00	238.00
Yang,Tianyi	Manager	2/19/2021	T3 - Long Term Projections	Participate in call with F.Mira (EY) Partial Attendance, T. Yang (EY), N. Campbell (EY), A. Ramirez (EY) and W. Latham (EY) to read and discuss updates on the Proposal Analysis presentation, in particular, sections on Summary of Findings, Team Description, and Technical Experience	1.80	595.00	1,071.00
Yang,Tianyi	Manager	2/19/2021	T3 - Long Term Projections	Review supplemental section of financial statements to prepare commentary on financial capacity	0.80	595.00	476.00
Yodice,Frank	Senior	2/19/2021	T3 - Plan of Adjustment	Add text to the disclosure statement describing the actions President Biden has taken for Puerto Rico and the HID funding he has released	0.40	445.00	178.00
Yodice,Frank	Senior	2/19/2021	T3 - Plan of Adjustment	Add Updated CRRSA section to Disclosure Statement	0.10	445.00	44.50
Yodice,Frank	Senior	2/19/2021	T3 - Plan of Adjustment	Draft and send email to Jeremy Burr (EY) to gain insight into tax credit data for the disclosure statement	0.30	445.00	133.50
Yodice,Frank	Senior	2/19/2021	T3 - Plan of Adjustment	Participate in call with K. Jacobsen (EY) and F. Yodice (EY) to discuss updates to the disclosure statement, identify relevant sources, and outline next steps	0.80	445.00	356.00
Yodice,Frank	Senior	2/19/2021	T3 - Plan of Adjustment	Research actions President Biden has taken for Puerto Rico and the HID funding he has released	0.90	445.00	400.50
Yodice,Frank	Senior	2/19/2021	T3 - Plan of Adjustment	Research timeline and history of Act 154	1.20	445.00	534.00
Yodice,Frank	Senior	2/19/2021	T3 - Plan of Adjustment	Review Act 154 letter to U.S. Treasury	0.40	445.00	178.00
Yodice,Frank	Senior	2/19/2021	T3 - Plan of Adjustment	Review FOMB Annual Reports from 2018, 2019, 2020 to identify recent events and information to be added to the Disclosure Statement	1.70	445.00	756.50
Yodice,Frank	Senior	2/19/2021	T3 - Plan of Adjustment	Update Disclosure Statement Preface with recent events and additional COVID-19 commentary	0.90	445.00	400.50
Yodice,Frank	Senior	2/19/2021	T3 - Plan of Adjustment	Update Disclosure Statement with information on Act 154	0.70	445.00	311.50
Yodice,Frank	Senior	2/19/2021	T3 - Plan of Adjustment	Update section V.B.2.d of the disclosure statement, removing redundant information and redirecting to alternate section	0.10	445.00	44.50
Yodice,Frank	Senior	2/19/2021	T3 - Plan of Adjustment	Update Tax Credit data in the Disclosure Statement	0.40	445.00	178.00
Panagiotakis,Sofia	Senior Manager	2/20/2021	T3 - Long Term Projections	Review and revise the rum distribution deck to include additional information on the clawbacks	0.40	720.00	288.00
Ban,Menuka	Manager	2/21/2021	T3 - Long Term Projections	Draft email to send findings of the review of "20210219_First Board strategy session to share_2021-02-19 " to send to Adam as well to the team with further guidance on detailed review	1.10	595.00	654.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ban,Menuka	Manager	2/21/2021	T3 - Long Term Projections	Review the "20210219_First Board strategy session to share_2021-02-19" file to ensure the estimates presented aligns well with the EY's estimates	0.60	595.00	357.00
Chepenik,Adam Brandon	Partner/Principal	2/21/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	2/21/2021	T3 - Creditor Mediation Support	Redacted	1.10	870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	2/21/2021	T3 - Creditor Mediation Support	Redacted	1.10	870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	2/21/2021	T3 - Creditor Mediation Support	Redacted	0.50	870.00	435.00
Chepenik,Adam Brandon	Partner/Principal	2/21/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	2/21/2021	T3 - Creditor Mediation Support	Redacted	0.60	870.00	522.00
Jacobsen,Katherine Anne	Senior	2/21/2021	T3 - Long Term Projections	Update Covid relief funding slides for FOMB Board Strategy session	0.90	445.00	400.50
Levy,Sheva R	Partner/Principal	2/21/2021	T3 - Long Term Projections	Review timing of potential savings related to pre-System 2000 Law 3 contribution payout	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	2/21/2021	T3 - Long Term Projections	Review response to FOMB communications team regarding impact on retirees of COR cut	0.60	721.00	432.60
Malhotra,Gaurav	Partner/Principal	2/21/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Malhotra,Gaurav	Partner/Principal	2/21/2021	T3 - Creditor Mediation Support	Redacted	1.10	870.00	957.00
Malhotra,Gaurav	Partner/Principal	2/21/2021	T3 - Creditor Mediation Support	Redacted	1.10	870.00	957.00
Malhotra,Gaurav	Partner/Principal	2/21/2021	T3 - Creditor Mediation Support	Redacted	0.50	870.00	435.00
Malhotra,Gaurav	Partner/Principal	2/21/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Neziroski,David	Staff	2/21/2021	T3 - Fee Applications / Retention	Prepare additional updates per comments received	2.70	245.00	661.50
Panagiotakis,Sofia	Senior Manager	2/21/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Panagiotakis,Sofia	Senior Manager	2/21/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00
Panagiotakis,Sofia	Senior Manager	2/21/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00
Panagiotakis,Sofia	Senior Manager	2/21/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	2/21/2021	T3 - Long Term Projections	Prepare responses to questions on revenue outperformance from team.	0.20	720.00	144.00
Panagiotakis,Sofia	Senior Manager	2/21/2021	T3 - Long Term Projections	Review the Board Strategy session deck on the FP to propose revisions.	0.70	720.00	504.00
Panagiotakis,Sofia	Senior Manager	2/21/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Santambrogio,Juan	Executive Director	2/21/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	2/21/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	2/21/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	2/21/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00
Santambrogio, Juan	Executive Director	2/21/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Sarna, Shavi	Senior Manager	2/21/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Almbaid, Nahla	Staff	2/22/2021	T3 - Long Term Projections	Check data and calculations for U3	2.30	245.00	563.50
Almbaid, Nahla	Staff	2/22/2021	T3 - Long Term Projections	Update employment section in the disclosure statement	2.40	245.00	588.00
Anderson, Evan W	Manager	2/22/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and K Chen (EY) to discuss PRIDCO workstream, and detail next steps	0.60	595.00	357.00
Ban, Menuka	Manager	2/22/2021	T3 - Long Term Projections	Build marginal propensity to consume model to calculate program specific MPCs for CTC, EITC, SSI, LIS, and NAP programs using consumer expenditure survey	2.90	595.00	1,725.50
Ban, Menuka	Manager	2/22/2021	T3 - Long Term Projections	Finalize economic impact and sales and use tax impact model for CTC	1.60	595.00	952.00
Ban, Menuka	Manager	2/22/2021	T3 - Long Term Projections	Finalize economic impact and sales and use tax impact model for EITC	1.70	595.00	1,011.50
Ban, Menuka	Manager	2/22/2021	T3 - Long Term Projections	Finalize economic impact and sales and use tax impact model for LIS	1.50	595.00	892.50
Ban, Menuka	Manager	2/22/2021	T3 - Long Term Projections	Finalize economic impact and sales and use tax impact model for NAP	1.60	595.00	952.00
Ban, Menuka	Manager	2/22/2021	T3 - Long Term Projections	Finalize economic impact and sales and use tax impact model for SSI	1.40	595.00	833.00
Barati Stec, Izabella	Manager	2/22/2021	T3 - Long Term Projections	Collect background materials on HB 92 - teacher salary in PR	1.80	595.00	1,071.00
Barati Stec, Izabella	Manager	2/22/2021	T3 - Long Term Projections	Collect data on VLT pay-out comparisons in US states	2.40	595.00	1,428.00
Barati Stec, Izabella	Manager	2/22/2021	T3 - Long Term Projections	Review HB 113 analysis updates	2.80	595.00	1,666.00
Barati Stec, Izabella	Manager	2/22/2021	T3 - Long Term Projections	Review HB 132 analysis updates	2.40	595.00	1,428.00
Bellas, Samuel Scott	Senior Manager	2/22/2021	T3 - Long Term Projections	Establish team priorities for week, market research, and hypothesis development	1.20	720.00	864.00
Bellas, Samuel Scott	Senior Manager	2/22/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY) and J Hirigoyen (EY) regarding CW Real Estate data request and approach to Facility Management for pilot of PRIDCO lease assessment	0.30	720.00	216.00
Bellas, Samuel Scott	Senior Manager	2/22/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY) and M Najder (EY) regarding CW Real Estate data review for pilot sample set for Re-stacking and PRIDCO lease assessment	0.70	720.00	504.00
Berger, Daniel L.	Manager	2/22/2021	T3 - Long Term Projections	Draft the Child Tax Credit estimation methodology for RAS team to present to FOMB (CTC was updated in Biden stimulus bill)	1.40	595.00	833.00
Berger, Daniel L.	Manager	2/22/2021	T3 - Long Term Projections	Draft the EITC estimation methodology for RAS team to present to FOMB (EITC was expanded for Biden stimulus bill)	1.60	595.00	952.00
Berger, Daniel L.	Manager	2/22/2021	T3 - Long Term Projections	Updates to disclosure statement economic sections	1.10	595.00	654.50
Berger, Daniel L.	Manager	2/22/2021	T3 - Long Term Projections	Updates to disclosure statement tax sections	2.30	595.00	1,368.50
Berger, Daniel L.	Manager	2/22/2021	T3 - Long Term Projections	Updates to SNAP model, partner had questions on the econometric methodology which needed to be recoded in SAS	1.60	595.00	952.00
Burr, Jeremy	Manager	2/22/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), G Malhotra (EY), and J Burr (EY) to discuss the rum cover over deck for the Oversight Board	0.20	595.00	119.00
Burr, Jeremy	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Burr, Jeremy	Manager	2/22/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss the proposed revisions to the OCFO 204 letter	0.20	595.00	119.00
Burr, Jeremy	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	2/22/2021	T3 - Long Term Projections	Participate in working meeting with A Chepenik (EY) and J Burr (EY) to make revisions to the rum cover over onboarding deck for the Oversight Board	0.30	595.00	178.50
Burr,Jeremy	Manager	2/22/2021	T3 - Long Term Projections	Prepare revisions to the OCFO 204 letter regarding the establishment of an office of the CFO instead of a position	0.90	595.00	535.50
Burr,Jeremy	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Burr,Jeremy	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Burr,Jeremy	Manager	2/22/2021	T3 - Long Term Projections	Review the PayGo due diligence submission information provided by the Retirement Board	0.80	595.00	476.00
Burr,Jeremy	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Campbell,Nnaji-Semayi	Senior	2/22/2021	T3 - Long Term Projections	Build measure of completeness for evaluation distinction between observation text and draft complementary objective text comparison of RFP criteria	1.20	445.00	534.00
Campbell,Nnaji-Semayi	Senior	2/22/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY), W. Latham (EY) and N. Campbell (EY) to discuss development of Proposer 1 Analysis presentation - and to discuss necessary actions for PR Broadband check-in the following day.	2.60	445.00	1,157.00
Campbell,Nnaji-Semayi	Senior	2/22/2021	T3 - Long Term Projections	Amend appendix technical approach detailed analysis	1.70	445.00	756.50
Campbell,Nnaji-Semayi	Senior	2/22/2021	T3 - Long Term Projections	Amend presentation appendix and corresponding sections to align with RFP order and section distinction	0.80	445.00	356.00
Campbell,Nnaji-Semayi	Senior	2/22/2021	T3 - Long Term Projections	Review, comment and revise presentation based on manager commentary including additional synthesis and truncated technical approach and key personnel sections	2.70	445.00	1,201.50
Canter,Matthew Alan	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Canter,Matthew Alan	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Canter,Matthew Alan	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Canter,Matthew Alan	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Canter,Matthew Alan	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Canter,Matthew Alan	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.10	595.00	59.50
Canter,Matthew Alan	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Chan,Jonathan	Manager	2/22/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Chan (EY) to discuss current status of updating information within the Debtors' Cash Accounts section of the Plan of Adjustment Disclosure Statement.	0.10	595.00	59.50
Chan,Jonathan	Manager	2/22/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 2/22/2021.	0.70	595.00	416.50
Chan,Jonathan	Manager	2/22/2021	T3 - Plan of Adjustment	Prepare analysis with information regarding additional CRIM accounts with potentially significant balances identified as of 02/22/21 for the 12/31/20 reporting period.	0.80	595.00	476.00
Chan,Jonathan	Manager	2/22/2021	T3 - Plan of Adjustment	Update cash balances in the Debtor's Cash Section of the POA DS on 02/22/21 for the 12/31/20 testing period.	2.90	595.00	1,725.50
Chan,Jonathan	Manager	2/22/2021	T3 - Plan of Adjustment	Update the 12/31/20 cash balances reporting workbook analysis for tables of formatted data to be inserted in the Disclosure Statement on 02/22/21.	2.90	595.00	1,725.50
Chan,Jonathan	Manager	2/22/2021	T3 - Plan of Adjustment	Update the Debtor's Cash Section of the POA DS on 02/22/21 for the 12/31/20 reporting period to incorporate information from external sources.	2.60	595.00	1,547.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	2/22/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Chan (EY) to discuss current status of updating information within the Debtors' Cash Accounts section of the Plan of Adjustment Disclosure Statement.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/22/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and K. Jacobsen (EY) to discuss updates to the cash components of 'The Debtors' Cash Management Systems' section of the Plan of Adjustment Disclosure Statement.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/22/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 2/22/2021.	0.70	595.00	416.50
Chawla,Sonia	Manager	2/22/2021	T3 - Plan of Adjustment	Perform quality review over the email from AAFAF related to information for COFINA versus PFC bank accounts.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/22/2021	T3 - Plan of Adjustment	Perform second level review of the update to the cash components of the Debtors' Cash Management Systems Section of the POA DS on 02/22/2021 for the 12/31/2020 reporting period.	0.60	595.00	357.00
Chawla,Sonia	Manager	2/22/2021	T3 - Plan of Adjustment	Perform second level review of the update to the procedures of the Debtors' Cash Section of the POA DS on 02/22/2021 for the 12/31/2020 reporting period.	1.30	595.00	773.50
Chawla,Sonia	Manager	2/22/2021	T3 - Plan of Adjustment	Reconcile newly obtained information for Municipal Revenue Collection (CRIM) accounts as of the 12/31/2020 against the 12/31/2020 AAFAF report.	1.10	595.00	654.50
Chawla,Sonia	Manager	2/22/2021	T3 - Plan of Adjustment	Review draft email to FOMB to request information pertaining to \$325m of emergency rental assistance program funds opened on 02/02/2021.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/22/2021	T3 - Plan of Adjustment	Review status of outstanding information from account holders as of 02/22/2021 for the 12/31/2020 testing period.	0.20	595.00	119.00
Chepenik,Adam Brandon	Partner/Principal	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.20	870.00	1,044.00
Chepenik,Adam Brandon	Partner/Principal	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.70	870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	2/22/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), G Malhotra (EY), and J Burr (EY) to discuss the rum cover over deck for the Oversight Board	0.20	870.00	174.00
Chepenik,Adam Brandon	Partner/Principal	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.70	870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.10	870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.10	870.00	957.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	2/22/2021	T3 - Long Term Projections	Participate in working meeting with A Chepenik (EY) and J Burr (EY) to make revisions to the rum cover over onboarding deck for the Oversight Board	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Day,Timothy Sean	Manager	2/22/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), T Day (EY), M Morris (EY), T Stricklin (EY) and C Good (EY) regarding actuarial analysis of PREPA transfers to LUMA	0.80	519.00	415.20
Dubinsky,Shawn	Manager	2/22/2021	T3 - Long Term Projections	Analyze PREPA FY21 certified fiscal plan supporting analyses to identify impacts from potential agency measures, debt restructuring, and pension reform	0.40	595.00	238.00
Dubinsky,Shawn	Manager	2/22/2021	T3 - Long Term Projections	Analyze public bankruptcy 2019 filings to identify the breakdown of ad hoc creditor group participants and reported claims (holdings) by bond issuer, class, and series	0.60	595.00	357.00
Dubinsky,Shawn	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	2/22/2021	T3 - Long Term Projections	Participate in a working session with ERS, L. Klumper (FOMB), N. Dalmau (FOMB), A. Sanjenis (FOMB), R. Tague (EY), S. Dubinsky (EY) and J. Moran-Eserski (EY) to discuss FY2022 municipal ASSES calculation	0.40	595.00	238.00
Dubinsky,Shawn	Manager	2/22/2021	T3 - Long Term Projections	Review FOMB Letter to Governor Pierluisi on potential impact of Act 169 to understand the proposed tax incentives and the implications to fiscal planning	0.20	595.00	119.00
Dubinsky,Shawn	Manager	2/22/2021	T3 - Long Term Projections	Review internal correspondence and draft FOMB letter on HB120 and proposed pension reform to understand potential impacts to municipalities contributions and CW fiscal plan	0.20	595.00	119.00
Dubinsky,Shawn	Manager	2/22/2021	T3 - Long Term Projections	Review PREPA RFP for renewable energy providers and additional purchased power programs to understand the impacts to the LUMA T&D transition plan and PREPA fiscal plan	0.20	595.00	119.00
Dubinsky,Shawn	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Eaton,Gregory William	Senior Manager	2/22/2021	T3 - Long Term Projections	Participate in follow up call with FOMB, COR3, AAFAF regarding disaster funds, timing of disbursements and documentation. EY attendees include R. Tague (EY), G. Eaton (EY), M. Glynn (EY).	1.00	720.00	720.00
Eaton,Gregory William	Senior Manager	2/22/2021	T3 - Long Term Projections	Review and corrections to the Disclosure statement - federal funds	1.10	720.00	792.00
Federer,Joshua Lee	Staff	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Federer,Joshua Lee	Staff	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.30	245.00	73.50
Federer,Joshua Lee	Staff	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.90	245.00	220.50
Federer,Joshua Lee	Staff	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.30	245.00	73.50
Gelfond,Hilary	Staff	2/22/2021	T3 - Long Term Projections	Compose a memo on methodology for estimation of CTC expansion in PR as a part of the Biden stimulus plan	1.30	245.00	318.50
Gelfond,Hilary	Staff	2/22/2021	T3 - Long Term Projections	Edit and finalize second draft of LIS memo	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/22/2021	T3 - Long Term Projections	Estimate age brackets for recipients of LIS, SNAP, SSI, CTC expansions to calculate marginal propensity to consume for those age groups in PR	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/22/2021	T3 - Long Term Projections	Gather data on OASDI payroll tax collection for estimation of PR's contribution	0.60	245.00	147.00
Gelfond,Hilary	Staff	2/22/2021	T3 - Long Term Projections	Review methodology for Fiscal Note on S.113	0.40	245.00	98.00
Glavin,Amanda Jane	Senior	2/22/2021	T3 - Long Term Projections	Review VLT cannibalization of race track revenues	2.30	445.00	1,023.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Glynn, Melissa	Partner/Principal	2/22/2021	T3 - Long Term Projections	Participate in follow up call with FOMB, COR3, AAFAF regarding disaster funds, timing of disbursements and documentation. EY attendees include R. Tague (EY), G. Eaton (EY), M. Glynn (EY).	1.00	870.00	870.00
Good JR, Clark E	Manager	2/22/2021	T3 - Long Term Projections	Review cash flow update file from JRS from prior fiscal plan analysis to ensure proper comparisons are being done on updated JRS data	0.20	519.00	103.80
Good JR, Clark E	Manager	2/22/2021	T3 - Long Term Projections	Revise PREPA employee contribution data summary calculations to better be able to identify patterns across increasing service amounts	0.20	519.00	103.80
Good JR, Clark E	Manager	2/22/2021	T3 - Long Term Projections	Review impact on exclusion of PREPA employees with missing contribution data	0.70	519.00	363.30
Good JR, Clark E	Manager	2/22/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), T Day (EY), M Morris (EY), T Stricklin (EY) and C Good (EY) regarding actuarial analysis of PREPA transfers to LUMA	0.80	519.00	415.20
Good JR, Clark E	Manager	2/22/2021	T3 - Long Term Projections	Review active PREPA employee contribution data by service	0.80	519.00	415.20
Good JR, Clark E	Manager	2/22/2021	T3 - Long Term Projections	Review pension census update details provided by team to clarify outstanding questions	0.80	519.00	415.20
Good JR, Clark E	Manager	2/22/2021	T3 - Long Term Projections	Analyze differences between current employee balances in comparison to similarly situated hypothetical test lives	0.90	519.00	467.10
Good JR, Clark E	Manager	2/22/2021	T3 - Long Term Projections	Analyze calculation of hypothetical PREPA employee contribution accruals across varying historical assumptions (such as salary scale)	1.20	519.00	622.80
Good JR, Clark E	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.30	519.00	674.70
Good JR, Clark E	Manager	2/22/2021	T3 - Long Term Projections	Review differences in employee contribution amounts shown in PREPA data alongside PREPA regulations to understand impact of different employee decisions on ultimate PREPA benefit	1.40	519.00	726.60
Hirigoyen, Joel	Senior Manager	2/22/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY) and J Hirigoyen (EY) regarding CW Real Estate data request and approach to Facility Management for pilot of PRIDCO lease assessment	0.30	720.00	216.00
Jacobsen, Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Analyze AAFAF reports on General Fund revenues in 2019	0.40	445.00	178.00
Jacobsen, Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Analyze AAFAF reports on General Fund revenues in 2020	0.60	445.00	267.00
Jacobsen, Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Analyze AAFAF reports on General Fund revenues in 2021	0.50	445.00	222.50
Jacobsen, Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Analyze year over year trends across the quarters between fiscal years 2019-2021	0.90	445.00	400.50
Jacobsen, Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on Act 5-2017 in Disclosure Statement	0.20	445.00	89.00
Jacobsen, Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on cash flow of funds in TSA accounts in Disclosure Statement	0.20	445.00	89.00
Jacobsen, Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on excise tax laws in Disclosure Statement	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on federal funding available to Puerto Rico in Disclosure Statement	0.40	445.00	178.00
Jacobsen, Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on Other General Fund revenues in Disclosure Statement	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on PBA Board members in Disclosure Statement	0.10	445.00	44.50
Jacobsen, Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on the commonwealth cash management system in Disclosure Statement	0.20	445.00	89.00
Jacobsen, Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on the functionality of cash sweep accounts in Disclosure Statement	0.10	445.00	44.50
Jacobsen, Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on the House resident commissioner in Disclosure Statement	0.20	445.00	89.00
Jacobsen, Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on the special claims committee in Disclosure Statement	0.30	445.00	133.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen,Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Draft email summarizing shifting of tax revenues in the general fund between fiscal years 2020 and 2021	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and K. Jacobsen (EY) to discuss updates to the cash components of 'The Debtors' Cash Management Systems' section of the Plan of Adjustment Disclosure Statement.	0.10	445.00	44.50
Jacobsen,Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Participate in meeting with K. Jacobsen (EY), J. Matla (EY), F. Yodice (EY), and T. Leonis (EY) , to discuss pending tasks in updating the Commonwealth Disclosure Statement.	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Participate in meeting with K. Jacobsen (EY), J. Matla (EY), F. Yodice (EY), and T. Leonis (EY) to check-in on status of pending updates to the Commonwealth Disclosure Statement.	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Prepare table comparing tax revenue sources across fiscal year 2019-2021	1.10	445.00	489.50
Jacobsen,Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Update Disclosure Statement section on recent bills by US Congress regarding bringing back manufacturing to US/Puerto Rico	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	2/22/2021	T3 - Plan of Adjustment	Update Disclosure Statement section on SURI software system	0.30	445.00	133.50
Kane,Collin	Senior	2/22/2021	T3 - Long Term Projections	Review text of law providing current JRS benefits in comparison with Milliman report provisions to ensure effects of court decisions are clearly identifiable in the law for better comparison to HB 523	0.90	405.00	364.50
Kane,Collin	Senior	2/22/2021	T3 - Long Term Projections	Analyze HB523 for impact of potential benefit changes to the judges' retirement system benefits.	1.80	405.00	729.00
Knapp,Nicole Penelope	Senior	2/22/2021	T3 - Long Term Projections	Draft income tax credit on Fiscal Note 113 to include personal income of owner occupied housing and rental income of rental units.	2.70	445.00	1,201.50
Knapp,Nicole Penelope	Senior	2/22/2021	T3 - Long Term Projections	Re-estimate the income tax credit for business properties within Fiscal Note 113	2.10	445.00	934.50
Knapp,Nicole Penelope	Senior	2/22/2021	T3 - Long Term Projections	Review the employment and unemployment section of the disclosure statement.	1.80	445.00	801.00
Knapp,Nicole Penelope	Senior	2/22/2021	T3 - Long Term Projections	Update U-3 unemployment rate from PRDOL to reflect the updated value of 11.6 instead of 11.2. Update Ricardo's slide deck for public presentation and monthly economic update to incorporate the change.	2.30	445.00	1,023.50
Latham,Willow Genevieve	Senior	2/22/2021	T3 - Long Term Projections	Build out draft Summary of Findings section of Proposer #1 Analysis Deck	2.70	445.00	1,201.50
Latham,Willow Genevieve	Senior	2/22/2021	T3 - Long Term Projections	Draft revisions to introduction section of Proposer #1 Analysis Deck	1.80	445.00	801.00
Latham,Willow Genevieve	Senior	2/22/2021	T3 - Long Term Projections	Final updates to experience section of Proposer #1 Analysis Deck - Experience section	2.30	445.00	1,023.50
Latham,Willow Genevieve	Senior	2/22/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) and W. Latham (EY) to discuss development of Proposer 1 Analysis presentation - and to discuss necessary actions for PR Broadband check-in the following day.	0.30	445.00	133.50
Latham,Willow Genevieve	Senior	2/22/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY), W. Latham (EY) and N. Campbell (EY) to discuss development of Proposer 1 Analysis presentation - and to discuss necessary actions for PR Broadband check-in the following day.	2.60	445.00	1,157.00
LeBlanc,Samantha	Senior	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.60	445.00	712.00
LeBlanc,Samantha	Senior	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.40	445.00	623.00
Leonis,Temisan	Senior	2/22/2021	T3 - Plan of Adjustment	Draft edits to Adoption of Commonwealth Fiscal Year Budgets and Fiscal Plans portion of the Commonwealth Disclosure Statement in accord with A. Chepenik (EY)'s suggested edits.	2.30	445.00	1,023.50
Leonis,Temisan	Senior	2/22/2021	T3 - Plan of Adjustment	Draft edits to Debtors' Financial Obligations as of the Petition Date portion of the Commonwealth Disclosure Statement in accord with A. Chepenik (EY)'s suggested edits.	1.90	445.00	845.50
Leonis,Temisan	Senior	2/22/2021	T3 - Plan of Adjustment	Draft edits to the Negotiations with Creditors portion of the Commonwealth Disclosure Statement in accord with A. Chepenik (EY)'s suggested edits.	2.10	445.00	934.50
Leonis,Temisan	Senior	2/22/2021	T3 - Plan of Adjustment	Participate in meeting with K. Jacobsen (EY), J. Matla (EY), F. Yodice (EY), and T. Leonis (EY) , to discuss pending tasks in updating the Commonwealth Disclosure Statement.	0.30	445.00	133.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Leonis,Temisan	Senior	2/22/2021	T3 - Plan of Adjustment	Participate in meeting with K. Jacobsen (EY), J. Matla (EY), F. Yodice (EY), and T. Leonis (EY) to check-in on status of pending updates to the Commonwealth Disclosure Statement.	0.20	445.00	89.00
Leonis,Temisan	Senior	2/22/2021	T3 - Plan of Adjustment	Review F. Yodice (EY)'s edits to the Debtors' Cash Management Systems portion of the Commonwealth Disclosure Statement.	0.20	445.00	89.00
Levy,Sheva R	Partner/Principal	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	2/22/2021	T3 - Long Term Projections	Review provisions of P. del S. 164 that amend Act 80-2020	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	2/22/2021	T3 - Long Term Projections	Review freeze provisions of HB 523 that would apply to judges	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	2/22/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), T Day (EY), M Morris (EY), T Stricklin (EY) and C Good (EY) regarding actuarial analysis of PREPA transfers to LUMA	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	2/22/2021	T3 - Long Term Projections	Review public available information related to PREPA-ERS outstanding pension loans balances	0.80	721.00	576.80
Mackie,James	Executive Director	2/22/2021	T3 - Long Term Projections	Review descriptions of EITC and CTC modelling	1.30	810.00	1,053.00
Mackie,James	Executive Director	2/22/2021	T3 - Long Term Projections	Review Disclosure statement Tax	1.30	810.00	1,053.00
Mackie,James	Executive Director	2/22/2021	T3 - Long Term Projections	Review simple multiplier modelling for PR	2.20	810.00	1,782.00
Malhotra,Gaurav	Partner/Principal	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.20	870.00	1,044.00
Malhotra,Gaurav	Partner/Principal	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Malhotra,Gaurav	Partner/Principal	2/22/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), G Malhotra (EY), and J Burr (EY) to discuss the rum cover over deck for the Oversight Board	0.20	870.00	174.00
Malhotra,Gaurav	Partner/Principal	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.10	870.00	957.00
Malhotra,Gaurav	Partner/Principal	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Malhotra,Gaurav	Partner/Principal	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Malhotra,Gaurav	Partner/Principal	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.10	870.00	957.00
Malhotra,Gaurav	Partner/Principal	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Malhotra,Gaurav	Partner/Principal	2/22/2021	T3 - Creditor Mediation Support	Redacted	2.20	870.00	1,914.00
Matla,Jonathan	Senior	2/22/2021	T3 - Plan of Adjustment	Participate in meeting with K. Jacobsen (EY), J. Matla (EY), F. Yodice (EY), and T. Leonis (EY) , to discuss pending tasks in updating the Commonwealth Disclosure Statement.	0.30	445.00	133.50
Matla,Jonathan	Senior	2/22/2021	T3 - Plan of Adjustment	Participate in meeting with K. Jacobsen (EY), J. Matla (EY), F. Yodice (EY), and T. Leonis (EY) to check-in on status of pending updates to the Commonwealth Disclosure Statement.	0.20	445.00	89.00
Matla,Jonathan	Senior	2/22/2021	T3 - Plan of Adjustment	Update Disclosure Statement checking for textual adjustments based upon new graphs and figures	0.80	445.00	356.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Matla,Jonathan	Senior	2/22/2021	T3 - Plan of Adjustment	Update Disclosure Statement with additional graphs based upon partner request	1.20	445.00	534.00
Matla,Jonathan	Senior	2/22/2021	T3 - Plan of Adjustment	Update Disclosure Statement with FY21 tax revenues numbers based upon Hacienda data	2.70	445.00	1,201.50
Matla,Jonathan	Senior	2/22/2021	T3 - Plan of Adjustment	Update Disclosure Statement with latest Administrative Determinations based on Hacienda data	1.90	445.00	845.50
Moran-Eserski,Javier	Senior	2/22/2021	T3 - Long Term Projections	Participate in a working session with ERS, L. Klumper (FOMB), N. Dalmau (FOMB), A. Sanjenis (FOMB), R. Tague (EY), S. Dubinsky (EY) and J. Moran-Eserski (EY) to discuss FY2022 municipal ASES calculation	0.40	445.00	178.00
Moran-Eserski,Javier	Senior	2/22/2021	T3 - Long Term Projections	Prepare an updated analysis calculating the FY22 municipal ASES obligation to share with the agency as requested during the working session	0.80	445.00	356.00
Morris,Michael Thomas	Senior	2/22/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), T Day (EY), M Morris (EY), T Stricklin (EY) and C Good (EY) regarding actuarial analysis of PREPA transfers to LUMA	0.80	405.00	324.00
Mullins,Daniel R	Executive Director	2/22/2021	T3 - Long Term Projections	Prepare Act 169 Circular Letter opinion on whether it is only procedural or if it contains fiscal implications beyond the implications identified in Act 169	2.80	810.00	2,268.00
Mullins,Daniel R	Executive Director	2/22/2021	T3 - Long Term Projections	Review EITC, CTC, SIS, LIS, SNAP benefit estimation final vetting and editing of models and report drafts on all five programs, review of 30 year estimates, program specific MPC and multipliers, estimates of income and SUT implications and transmittal to RAS	2.90	810.00	2,349.00
Mullins,Daniel R	Executive Director	2/22/2021	T3 - Long Term Projections	Review FOMB Board Strategy Session PowerPoint, vetting accuracy of estimates and content related to revenues, COVID effects, macro impacts, unemployment and economic performance	1.90	810.00	1,539.00
Mullins,Daniel R	Executive Director	2/22/2021	T3 - Long Term Projections	Review of U3 unemployment estimates and releases for PR based on request from FOMB	1.60	810.00	1,296.00
Nagarajan,Snigdha	Staff	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Najder,Michal	Senior	2/22/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY) and M Najder (EY) regarding CW Real Estate data review for pilot sample set for Re-stacking and PRIDCO lease assessment	0.70	445.00	311.50
Neziroski,David	Staff	2/22/2021	T3 - Fee Applications / Retention	Prepare finalized draft for December application	3.80	245.00	931.00
Nguyen,Jimmy Hoang Huy	Staff	2/22/2021	T3 - Long Term Projections	Revise the valuation system to set up a 40-year projection to estimate the DB liability for the TRS plan	1.30	271.00	352.30
Nguyen,Jimmy Hoang Huy	Staff	2/22/2021	T3 - Long Term Projections	Revise the valuation system to set up a 40-year projection to estimate the Hybrid liability for the TRS plan	1.30	271.00	352.30
Nguyen,Jimmy Hoang Huy	Staff	2/22/2021	T3 - Long Term Projections	Revise the valuation system to set up a 40-year projection to estimate the DB-LOA liability for the TRS plan	1.90	271.00	514.90
Panagiotakis,Sofia	Senior Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.20	720.00	864.00
Panagiotakis,Sofia	Senior Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Panagiotakis,Sofia	Senior Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Panagiotakis,Sofia	Senior Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00
Panagiotakis,Sofia	Senior Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.20	720.00	864.00
Panagiotakis,Sofia	Senior Manager	2/22/2021	T3 - Long Term Projections	Participate in call with Mckinsey and S. Panagiotakis (EY) to discuss revisions to their Board Strategy deck.	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Panagiotakis,Sofia	Senior Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Panagiotakis,Sofia	Senior Manager	2/22/2021	T3 - Long Term Projections	Prepare FY18 budget summary broken down per conversation with Mckinsey for the Board Strategy deck.	0.60	720.00	432.00
Panagiotakis,Sofia	Senior Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	2.30	720.00	1,656.00
Panagiotakis,Sofia	Senior Manager	2/22/2021	T3 - Long Term Projections	Prepare reconciliation of measures between budget deck and board strategy deck for the FOMB.	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Poncon,Theodore	Staff	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.70	245.00	171.50
Powell,Marc	Executive Director	2/22/2021	T3 - Long Term Projections	Review proposer 1 full submission in light of draft eval package	3.60	810.00	2,916.00
Powell,Marc	Executive Director	2/22/2021	T3 - Long Term Projections	Review proposer 2 full submission in light of draft eval package	3.80	810.00	3,078.00
Ramirez,Aaron	Senior	2/22/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) and W. Latham (EY) to discuss development of Proposer 1 Analysis presentation - and to discuss necessary actions for PR Broadband check-in the following day.	0.30	445.00	133.50
Ramirez,Aaron	Senior	2/22/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY), W. Latham (EY) and N. Campbell (EY) to discuss development of Proposer 1 Analysis presentation - and to discuss necessary actions for PR Broadband check-in the following day.	2.60	445.00	1,157.00
Ramirez,Aaron	Senior	2/22/2021	T3 - Long Term Projections	Preparation of Proposer 1 Analysis presentation - Analysis of Connected Nations financial capacity and update to the slides.	1.80	445.00	801.00
Ramirez,Aaron	Senior	2/22/2021	T3 - Long Term Projections	Preparation of Proposer 1 Analysis presentation - Analysis of Connected Nations financial capacity and update to the slides.	2.10	445.00	934.50
Ramirez,Aaron	Senior	2/22/2021	T3 - Long Term Projections	Preparation of Proposer 1 Analysis presentation - edits to tables in Financial Proposal section and update to respective slides.	2.60	445.00	1,157.00
Ramirez,Aaron	Senior	2/22/2021	T3 - Long Term Projections	Preparation of Proposer 1 Analysis presentation - edits to tables in Financial Proposal section and update to respective slides.	2.80	445.00	1,246.00
Ramirez,Jessica I.	Senior	2/22/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss reporting procedures for upcoming December 31, 2020 rolforward period and assign required action items as of 2/22/2021.	0.70	445.00	311.50
Ramirez,Jessica I.	Senior	2/22/2021	T3 - Plan of Adjustment	Prepare draft email to Puerto Rico Sales Tax Financing Corporation (COFINA) to follow up on bank account information as of 02/22/2021 for 12/31/2020 testing period cash balances requests.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	2/22/2021	T3 - Plan of Adjustment	Prepare draft email to Retirement System for Employees of the Government and Judiciary Retirement System to follow up on bank account information as of 02/22/2021 for 12/31/2020 testing period cash balances requests.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	2/22/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 02/22/2021 for Municipal Revenue Collection Center (CRIM) for the 12/31/2020 testing period.	1.80	445.00	801.00
Ramirez,Jessica I.	Senior	2/22/2021	T3 - Plan of Adjustment	Review signatory information for Municipal Revenue Collection Center (CRIM) for the 12/31/2020 testing period to ensure all information is obtained.	1.60	445.00	712.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	2/22/2021	T3 - Plan of Adjustment	Review documents provided by Muncipal Finance Corporation (COFIM) supporting the restrictions classifications asserted by the accountholder for 20 accounts held at Banco Popular.	3.10	445.00	1,379.50
Ramirez, Jessica I.	Senior	2/22/2021	T3 - Plan of Adjustment	Incorporate new information from analysis of Municipal Finance Corporation supporting documents supporting the accountholder's restriction assertions in analyses as of 02/22/21.	0.90	445.00	400.50
Ramirez, Jessica I.	Senior	2/22/2021	T3 - Plan of Adjustment	Send email to Puerto Rico Sales Tax Financing Corporation (COFINA) to follow up on bank account information as of 02/22/2021 for 12/31/2020 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	2/22/2021	T3 - Plan of Adjustment	Send email to Retirement System for Employees of the Government and Judiciary Retirement System to follow up on bank account information as of 02/22/2021 for 12/31/2020 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	2/22/2021	T3 - Plan of Adjustment	Update the Debtor's Cash Section of the POA DS on 02/22/2021 for the "Status of Review" section for the 12/31/2020 reporting period.	0.90	445.00	400.50
Robles, Daniel Alexander	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Rubin, Joshua A.	Staff	2/22/2021	T3 - Long Term Projections	Calculate an estimate of the health cost of extreme gambling in Puerto Rico in 2025	1.90	245.00	465.50
Sanchez-Riveron, Déborah	Staff	2/22/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 2/22/2021.	0.70	245.00	171.50
Sanchez-Riveron, Déborah	Staff	2/22/2021	T3 - Plan of Adjustment	Prepare comparison of restriction categories for the December 31, 2020 and December 31, 2019 reporting periods as of 2/22/2021 in support of 12/31/2020 cash balance update.	0.70	245.00	171.50
Sanchez-Riveron, Déborah	Staff	2/22/2021	T3 - Plan of Adjustment	Prepare comparison of restriction categories for the December 31, 2020 and June 30, 2020 reporting periods as of 2/22/2021 in support of 12/31/2020 cash balance update.	0.80	245.00	196.00
Sanchez-Riveron, Déborah	Staff	2/22/2021	T3 - Plan of Adjustment	Prepare comparison of restriction categories for the December 31, 2020 and March 31, 2020 reporting periods as of 2/22/2021 in support of 12/31/2020 cash balance update.	0.90	245.00	220.50
Sanchez-Riveron, Déborah	Staff	2/22/2021	T3 - Plan of Adjustment	Prepare comparison of restriction categories for the December 31, 2020 and September 30, 2020 reporting periods as of 2/22/2021 in support of 12/31/2020 cash balance update.	1.10	245.00	269.50
Sanchez-Riveron, Déborah	Staff	2/22/2021	T3 - Plan of Adjustment	Prepare draft email to Banco Popular to follow up on cash balances for newly identified CRIM accounts as of 2/22/2021 for 12/31/2020 testing period cash balances requests.	1.20	245.00	294.00
Sanchez-Riveron, Déborah	Staff	2/22/2021	T3 - Plan of Adjustment	Prepare draft email to the Financial Oversight and Management Board for Puerto Rico (FOMB) to follow up on outstanding items from unresponsive account holders as of 2/22/2021 for 12/31/2020 testing period cash balances requests.	0.80	245.00	196.00
Sanchez-Riveron, Déborah	Staff	2/22/2021	T3 - Plan of Adjustment	Prepare reconciliation of restriction categories in Relativity testing platform and in cash reporting workbook as of 2/22/2021 in support of 12/31/2020 cash balance update.	0.90	245.00	220.50
Sanchez-Riveron, Déborah	Staff	2/22/2021	T3 - Plan of Adjustment	Review analysis as of 2/22/2021 to identify updates needed to financial institution outreach comments in the Relativity testing platform for Banco Popular in preparation for the 12/31/2020 reporting period.	1.80	245.00	441.00
Santambrogio, Juan	Executive Director	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	2/22/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), G Malhotra (EY), and J Burr (EY) to discuss the rum cover over deck for the Oversight Board	0.20	810.00	162.00
Santambrogio, Juan	Executive Director	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Santambrogio, Juan	Executive Director	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	2/22/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss the proposed revisions to the OCFO 204 letter	0.20	810.00	162.00
Santambrogio, Juan	Executive Director	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Santambrogio, Juan	Executive Director	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Santambrogio, Juan	Executive Director	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	2/22/2021	T3 - Long Term Projections	Review calculations of universal healthcare employer contributions for fiscal plan projections	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Santambrogio, Juan	Executive Director	2/22/2021	T3 - Long Term Projections	Review updated analysis of impact of CTC, EITC, and SSI on sales and use tax projections	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	2/22/2021	T3 - Long Term Projections	Review updated version of board strategy session presentation on fiscal plan decisions	0.60	810.00	486.00
Sarna, Shavi	Senior Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.20	720.00	864.00
Sarna, Shavi	Senior Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Sarna, Shavi	Senior Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00
Sarna, Shavi	Senior Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.20	720.00	864.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sarna,Shavi	Senior Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Sarna,Shavi	Senior Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00
Seth,Jay Ashish	Senior	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.30	445.00	578.50
Seth,Jay Ashish	Senior	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.10	445.00	489.50
Seth,Jay Ashish	Senior	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.70	445.00	311.50
Seth,Jay Ashish	Senior	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.40	445.00	623.00
Soutendijk,Tyler	Staff	2/22/2021	T3 - Long Term Projections	Research methodology for long term industry projections from Projections Managing Partnership	0.80	245.00	196.00
Soutendijk,Tyler	Staff	2/22/2021	T3 - Long Term Projections	Streamline workflow for Real Time Indicator and PREM updates for Monthly Economic Update	1.90	245.00	465.50
Stricklin,Todd	Senior	2/22/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), T Day (EY), M Morris (EY), T Stricklin (EY) and C Good (EY) regarding actuarial analysis of PREPA transfers to LUMA	0.80	405.00	324.00
Stricklin,Todd	Senior	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.20	405.00	486.00
Stricklin,Todd	Senior	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.20	405.00	486.00
Stricklin,Todd	Senior	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.60	405.00	648.00
Stricklin,Todd	Senior	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.70	405.00	688.50
Tague,Robert	Executive Director	2/22/2021	T3 - Long Term Projections	Participate in a working session with ERS, L. Klumper (FOMB), N. Dalmau (FOMB), A. Sanjenis (FOMB), R. Tague (EY), S. Dubinsky (EY) and J. Moran-Eserski (EY) to discuss FY2022 municipal ASSES calculation	0.40	810.00	324.00
Tague,Robert	Executive Director	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tague,Robert	Executive Director	2/22/2021	T3 - Long Term Projections	Participate in follow up call with FOMB, COR3, AAFAF regarding disaster funds, timing of disbursements and documentation. EY attendees include R. Tague (EY), G. Eaton (EY), M. Glynn (EY).	1.00	810.00	810.00
Tague,Robert	Executive Director	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Tague,Robert	Executive Director	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Tague,Robert	Executive Director	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Tague,Robert	Executive Director	2/22/2021	T3 - Long Term Projections	Review final Section 204 Act 169-2021 letter sent to Government	0.20	810.00	162.00
Tague,Robert	Executive Director	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Tan,Riyandi	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.70	595.00	1,011.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tan,Riyandi	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Thomas,Richard I	Partner/Principal	2/22/2021	T3 - Plan of Adjustment	Reconcile the 12/31/20 testing period draft presentation for the Board against the 09/30/20 testing period draft presentation for the Board.	2.10	870.00	1,827.00
Tucker,Varick Richaud Raphael	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Tucker,Varick Richaud Raphael	Manager	2/22/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Venkatramanan,Siddhu	Manager	2/22/2021	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly as of 2/22/2021.	2.70	595.00	1,606.50
Yodice, Frank	Senior	2/22/2021	T3 - Plan of Adjustment	Add paragraph to Disclosure Statement describing the Medicare updates related to the CRRSA act	0.40	445.00	178.00
Yodice, Frank	Senior	2/22/2021	T3 - Plan of Adjustment	Participate in meeting with K. Jacobsen (EY), J. Matla (EY), F. Yodice (EY), and T. Leonis (EY) , to discuss pending tasks in updating the Commonwealth Disclosure Statement.	0.30	445.00	133.50
Yodice, Frank	Senior	2/22/2021	T3 - Plan of Adjustment	Participate in meeting with K. Jacobsen (EY), J. Matla (EY), F. Yodice (EY), and T. Leonis (EY) to check-in on status of pending updates to the Commonwealth Disclosure Statement.	0.20	445.00	89.00
Yodice, Frank	Senior	2/22/2021	T3 - Plan of Adjustment	Research Puerto Rico Title III cases to provide commentary in the Disclosure Statement, reviewing GDB and PRASA	1.20	445.00	534.00
Yodice, Frank	Senior	2/22/2021	T3 - Plan of Adjustment	Review and proof read updated sections of the Disclosure statement to confirm comments were resolved	2.80	445.00	1,246.00
Yodice, Frank	Senior	2/22/2021	T3 - Plan of Adjustment	Review HUD table from December Public Board meeting, along with approval timelines for Action Plans and update table for use in Disclosure Statement	0.80	445.00	356.00
Yodice, Frank	Senior	2/22/2021	T3 - Plan of Adjustment	Update Act 154 section of the Disclosure Statement	0.30	445.00	133.50
Yodice, Frank	Senior	2/22/2021	T3 - Plan of Adjustment	Update the Disclosure Statement with information on restructurings: DSB, PRASA, PREPA	0.30	445.00	133.50
Zhao, Leqi	Senior	2/22/2021	T3 - Long Term Projections	Prepare updates regarding Puerto Rico commonwealth fiscal plan for disclosure statement	2.40	445.00	1,068.00
Almbaid, Nahla	Staff	2/23/2021	T3 - Long Term Projections	Add new PRDOL data to model and data	2.20	245.00	539.00
Almbaid, Nahla	Staff	2/23/2021	T3 - Long Term Projections	Add PUA and PEUC data to unemployment model	0.90	245.00	220.50
Ban, Menuka	Manager	2/23/2021	T3 - Long Term Projections	Participate in call with J Mackie (EY), D Mullins (EY), A Chepenik (EY), M Ban (EY), K Jacobson (EY), and D Berger (EY) to review changes to economic write up in disclosure statement	0.50	595.00	297.50
Ban, Menuka	Manager	2/23/2021	T3 - Long Term Projections	Participate in fiscal plan macro working group meeting with A. Wolfe, J. Davis (McK), M. Ban (EY) and the fiscal plan team	1.20	595.00	714.00
Ban, Menuka	Manager	2/23/2021	T3 - Long Term Projections	Participate in the fiscal plan weekly meeting with the broader team including A. Pagola (McK), J. Rebolledo (McK) and M. Ban (EY)	0.30	595.00	178.50
Ban, Menuka	Manager	2/23/2021	T3 - Long Term Projections	Prepare for macro call with McK revising the methodology and assumption used in EY modelling	1.60	595.00	952.00
Ban, Menuka	Manager	2/23/2021	T3 - Long Term Projections	Review outstanding items in the Disclosure statement update to provide additional guidance to the EY QUEST team	2.10	595.00	1,249.50
Ban, Menuka	Manager	2/23/2021	T3 - Long Term Projections	Review the underlying framework for the monthly economic update each month	0.50	595.00	297.50
Barati Stec, Izabella	Manager	2/23/2021	T3 - Long Term Projections	Background research on Act 20 decrees	1.40	595.00	833.00
Barati Stec, Izabella	Manager	2/23/2021	T3 - Long Term Projections	Collect background materials on trouble gaming therapy costs in US states	2.20	595.00	1,309.00
Barati Stec, Izabella	Manager	2/23/2021	T3 - Long Term Projections	Research on Act 22 decrees	2.70	595.00	1,606.50
Barati Stec, Izabella	Manager	2/23/2021	T3 - Long Term Projections	Review and commenting on S40 Fiscal Note / initial analysis	2.80	595.00	1,666.00
Barati Stec, Izabella	Manager	2/23/2021	T3 - Long Term Projections	Review comments for bill 132 and updating editing the analysis	2.20	595.00	1,309.00
Barati Stec, Izabella	Manager	2/23/2021	T3 - Long Term Projections	Review MEU slides / data comparison with the summary slide	2.20	595.00	1,309.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Barati Stec, Izabella	Manager	2/23/2021	T3 - Long Term Projections	Review MEU summary slide	0.40	595.00	238.00
Bellas, Samuel Scott	Senior Manager	2/23/2021	T3 - Long Term Projections	Evaluate data from client for San Juan office portfolio restack and future of work	1.90	720.00	1,368.00
Bellas, Samuel Scott	Senior Manager	2/23/2021	T3 - Long Term Projections	Evaluate savings estimate procedures for potential benefit from site workplace changes and consolidation	1.70	720.00	1,224.00
Bellas, Samuel Scott	Senior Manager	2/23/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY) and M Najder (EY) regarding CW Real Estate data request and initial report outline for pilot of Re-stacking and PRIDCO lease assessment	0.80	720.00	576.00
Bellas, Samuel Scott	Senior Manager	2/23/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), M Najder (EY), and S. Konstand (EY) to review progress PBA pilot deck development and discuss further changes needed.	0.50	720.00	360.00
Berger, Daniel L.	Manager	2/23/2021	T3 - Long Term Projections	Prepare edits to fiscal notes write up for rehabilitation credit law	1.10	595.00	654.50
Berger, Daniel L.	Manager	2/23/2021	T3 - Long Term Projections	Participate in call with J Mackie (EY), D Mullins (EY), A Chepenik (EY), M Ban (EY), K Jacobson (EY), and D Berger (EY) to review changes to economic write up in disclosure statement	0.50	595.00	297.50
Berger, Daniel L.	Manager	2/23/2021	T3 - Long Term Projections	Prepare spreadsheet for US housing rehabilitation capital expenditures to compare against PR / Prepare ratios to be used for missing PR Data	1.40	595.00	833.00
Berger, Daniel L.	Manager	2/23/2021	T3 - Long Term Projections	Prepare spreadsheet to estimate the costs of increasing the registration fee for luxury vehicles from \$50 to \$400	1.60	595.00	952.00
Berger, Daniel L.	Manager	2/23/2021	T3 - Long Term Projections	Prepare up to date revenue comparison table (McKinsey vs EY)	0.30	595.00	178.50
Berger, Daniel L.	Manager	2/23/2021	T3 - Long Term Projections	Pull economic census data for fiscal notes for FOMB	0.80	595.00	476.00
Berger, Daniel L.	Manager	2/23/2021	T3 - Long Term Projections	Review AFFAF economic indicator series to see if we need to include any of these in the MEU	1.20	595.00	714.00
Berger, Daniel L.	Manager	2/23/2021	T3 - Long Term Projections	Review rehabilitation credit law for historic properties	0.40	595.00	238.00
Berger, Daniel L.	Manager	2/23/2021	T3 - Long Term Projections	Review draft analysis for fiscal notes- requested by FOMB	0.70	595.00	416.50
Burr, Jeremy	Manager	2/23/2021	T3 - Long Term Projections	Participate in call with C Ortiz (FOMB), P Rosario (FOMB), M Lopez (FOMB) and J. Burr (EY) to discuss the FY22 PayGo due diligence submission	0.80	595.00	476.00
Burr, Jeremy	Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Burr, Jeremy	Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Burr, Jeremy	Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Burr, Jeremy	Manager	2/23/2021	T3 - Long Term Projections	Prepare summary of PayGo due diligence information to understand what has been submitted and what is still outstanding	0.90	595.00	535.50
Campbell, Nnaji-Semayi	Senior	2/23/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) M. Powell (EY) W. Latham (EY) N. Campbell (EY) T. Yang (EY) to discuss status of Proposer 1 presentation	1.10	445.00	489.50
Campbell, Nnaji-Semayi	Senior	2/23/2021	T3 - Long Term Projections	Participate in call with N. Campbell (EY), T. Yang (EY), W. Latham (EY) and A. Ramirez (EY) to run through presentation and address alignment among sections and major issues	1.80	445.00	801.00
Campbell, Nnaji-Semayi	Senior	2/23/2021	T3 - Long Term Projections	Participate in call with N. Campbell (EY), W. Latham (EY) and A. Ramirez (EY) to assign presentation section revisions and discuss additional issues concerning comparison across proposals and manager cited concerns	1.40	445.00	623.00
Canter, Matthew Alan	Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Canter, Matthew Alan	Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Canter, Matthew Alan	Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Canter,Matthew Alan	Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Canter,Matthew Alan	Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Canter,Matthew Alan	Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Chan,Jonathan	Manager	2/23/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Chan (EY) to discuss agencies in the December 31, 2020, cash balance update that are not included in the fiscal year 2021 budget.	0.50	595.00	297.50
Chan,Jonathan	Manager	2/23/2021	T3 - Plan of Adjustment	Review population of agencies under review with agencies included in budget for accurate reporting for the 12/31/20 review period.	2.70	595.00	1,606.50
Chan,Jonathan	Manager	2/23/2021	T3 - Plan of Adjustment	Review updates to cash balances in the Debtor's Cash Section of the POA DS on 02/23/21 for the 12/31/20 testing period.	2.90	595.00	1,725.50
Chan,Jonathan	Manager	2/23/2021	T3 - Plan of Adjustment	Update the Debtor's Cash Section for the 12/31/20 reporting period to incorporate changes to the text from previous periods.	2.90	595.00	1,725.50
Chawla,Sonia	Manager	2/23/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Chan (EY) to discuss agencies in the December 31, 2020, cash balance update that are not included in the fiscal year 2021 budget.	0.50	595.00	297.50
Chawla,Sonia	Manager	2/23/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), and J. Ramirez (EY) to discuss updates regarding unresponsive agencies as of 2/23/2021 for the December 31, 2020 rollforward period.	0.40	595.00	238.00
Chawla,Sonia	Manager	2/23/2021	T3 - Plan of Adjustment	Perform second level review of the update to the procedures of the Debtors' Cash Section of the POA DS on 02/23/2021 for the 12/31/2020 reporting period.	0.90	595.00	535.50
Chawla,Sonia	Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Chawla,Sonia	Manager	2/23/2021	T3 - Plan of Adjustment	Review status of updates to the 12/31/2020 cash balances reporting workbook identified during second level review of the analysis.	1.40	595.00	833.00
Chawla,Sonia	Manager	2/23/2021	T3 - Plan of Adjustment	Review updated email to FOMB regarding follow up items from CRIM for the 12/31/2020 reporting period.	0.10	595.00	59.50
Chen,Shi	Senior	2/23/2021	T3 - Long Term Projections	Review and assess PRIDCO client data and Power BI dashboard	2.50	445.00	1,112.50
Chepenik,Adam Brandon	Partner/Principal	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/23/2021	T3 - Long Term Projections	Participate in call with J Mackie (EY), D Mullins (EY), A Chepenik (EY), M Ban (EY), K Jacobson (EY), and D Berger (EY) to review changes to economic write up in disclosure statement	0.50	870.00	435.00
Chepenik,Adam Brandon	Partner/Principal	2/23/2021	T3 - Plan of Adjustment	Participate in call with K Jacobson (EY) and A Chepenik (EY) to discuss disclosure statement revisions	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.60	870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.90	870.00	1,653.00
Chepenik,Adam Brandon	Partner/Principal	2/23/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), M Canter (EY), J Federer (EY), FOMB and AAFAF to discuss process for obtaining outstanding CW Real Estate data	0.80	870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Dubinsky,Shawn	Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	2/23/2021	T3 - Long Term Projections	Review and revise GO/PBA PSA press releases from FOMB, Governor, Creditors groups, and Monoline insurers to understand the agreements in principle and contingent conditions	1.00	595.00	595.00
Dubinsky,Shawn	Manager	2/23/2021	T3 - Long Term Projections	Review GO/PBA Plan Support Agreement and organizational press releases to analyze the proposed debt restructuring, pension reform, and to identify key terms of proposed contingent value instrument and surplus sharing agreements	1.40	595.00	833.00
Dubinsky,Shawn	Manager	2/23/2021	T3 - Plan of Adjustment	Review Title III docket for recently filed motions from creditors to analyze any status updates to formation and filing of the proposed Plan of Adjustment and identify next steps	0.30	595.00	178.50
Eaton,Gregory William	Senior Manager	2/23/2021	T3 - Long Term Projections	Review and corrections to the Disclosure statement - federal funds	3.60	720.00	2,592.00
Federer,Joshua Lee	Staff	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Federer,Joshua Lee	Staff	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.40	245.00	343.00
Federer,Joshua Lee	Staff	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.10	245.00	269.50
Federer,Joshua Lee	Staff	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.60	245.00	147.00
Federer,Joshua Lee	Staff	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.40	245.00	98.00
Federer,Joshua Lee	Staff	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.30	245.00	73.50
Federer,Joshua Lee	Staff	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.20	245.00	294.00
Gelfond,Hilary	Staff	2/23/2021	T3 - Long Term Projections	Estimate PR allocations of federal payroll tax deferrals implemented in CARES Act	2.10	245.00	514.50
Gelfond,Hilary	Staff	2/23/2021	T3 - Long Term Projections	Prepare summary of tax expenditure report and CTC credit for use in disclosure report	0.80	245.00	196.00
Gelfond,Hilary	Staff	2/23/2021	T3 - Long Term Projections	Review and revise methodology for estimating substate indicators for use in the LIS model and update memo with latest results	2.10	245.00	514.50
Gelfond,Hilary	Staff	2/23/2021	T3 - Long Term Projections	Review methodology for estimating the fiscal impacts of S101 in Puerto Rico and summarize the estimated economic effects in a fiscal note	2.20	245.00	539.00
Gelfond,Hilary	Staff	2/23/2021	T3 - Long Term Projections	Review methodology for estimating the fiscal impacts of S113 in Puerto Rico	1.80	245.00	441.00
Glavin,Amanda Jane	Senior	2/23/2021	T3 - Long Term Projections	Prepare tables on fiscal impacts of introducing a disability tax credit based on prevalence of severe disabilities in Puerto Rico	2.20	445.00	979.00
Glavin,Amanda Jane	Senior	2/23/2021	T3 - Long Term Projections	Review health care costs of introducing additional gambling to Puerto Rico	2.40	445.00	1,068.00
Good JR,Clark E	Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.20	519.00	103.80
Good JR,Clark E	Manager	2/23/2021	T3 - Plan of Adjustment	Review disclosure statement descriptions of prior PSA agreements	0.40	519.00	207.60
Good JR,Clark E	Manager	2/23/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss outstanding pension requests in preparation for upcoming call with M Lopez (FOMB)	0.60	519.00	311.40
Good JR,Clark E	Manager	2/23/2021	T3 - Plan of Adjustment	Review disclosure statement descriptions of current pension acts	0.60	519.00	311.40

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	2/23/2021	T3 - Long Term Projections	Review Act 523 provisions for JRS participants to assess impact, if any, of specified JRS provisions in the legislation	0.80	519.00	415.20
Good JR,Clark E	Manager	2/23/2021	T3 - Plan of Adjustment	Review language describing different pension impacted claims classes in the disclosure statement	0.90	519.00	467.10
Good JR,Clark E	Manager	2/23/2021	T3 - Plan of Adjustment	Revise disclosure statement language to update for changes in the pension cut including elimination of the "glitch"	0.90	519.00	467.10
Good JR,Clark E	Manager	2/23/2021	T3 - Plan of Adjustment	Participate in a call with S Levy (EY) and C Good (EY) to discuss language changes in the disclosure statement applicable to pension items	1.00	519.00	519.00
Good JR,Clark E	Manager	2/23/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), M Lopez (FOMB) and C Ortiz (FOMB) to discuss proposed pension legislation and outstanding pension related tasks	1.10	519.00	570.90
Good JR,Clark E	Manager	2/23/2021	T3 - Plan of Adjustment	Review disclosure statement for references to the pension liability to assess which prior measures are appropriate for inclusion	1.60	519.00	830.40
Hymovitz Cardona,Pablo S	Executive Director	2/23/2021	T3 - Plan of Adjustment	Review and edit document summarizing PR tax legislation changes taking place during the last year.	1.00	810.00	810.00
Jacobsen,Katherine Anne	Senior	2/23/2021	T3 - Plan of Adjustment	Draft email providing cash management diagram for Disclosure Statement	0.10	445.00	44.50
Jacobsen,Katherine Anne	Senior	2/23/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on general fund versus special revenue fund breakdown in Disclosure Statement	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	2/23/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on latest audited financial statements by the commonwealth and PBA in Disclosure Statement	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	2/23/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on self-employed aid individual covid relief payments in Disclosure Statement	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	2/23/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on the Pena Martinez case in Disclosure Statement	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	2/23/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on the PRDE fiduciary selection process in Disclosure Statement	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	2/23/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on the United States v. Vaello Madero case in Disclosure Statement	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	2/23/2021	T3 - Long Term Projections	Participate in call with J Mackie (EY), D Mullins (EY), A Chepenik (EY), M Ban (EY), K Jacobson (EY), and D Berger (EY) to review changes to economic write up in disclosure statement	0.50	445.00	222.50
Jacobsen,Katherine Anne	Senior	2/23/2021	T3 - Plan of Adjustment	Participate in call with K Jacobson (EY) and A Chepenik (EY) to discuss disclosure statement revisions	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	2/23/2021	T3 - Plan of Adjustment	Participate in meeting with K. Jacobsen (EY), J. Matla (EY), F. Yodice (EY), and T. Leonis (EY) to discuss updates to the Commonwealth Disclosure Statement.	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	2/23/2021	T3 - Plan of Adjustment	Review comments on natural disaster federal funding in Disclosure Statement	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	2/23/2021	T3 - Plan of Adjustment	Update budget section of Disclosure Statement	1.80	445.00	801.00
Jacobsen,Katherine Anne	Senior	2/23/2021	T3 - Plan of Adjustment	Update diagram of TSA cash management system in Disclosure Statement	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	2/23/2021	T3 - Plan of Adjustment	Update federal funding section of Disclosure Statement	2.10	445.00	934.50
Jacobsen,Katherine Anne	Senior	2/23/2021	T3 - Plan of Adjustment	Update Medicaid section of Disclosure Statement	0.70	445.00	311.50
Kane,Collin	Senior	2/23/2021	T3 - Long Term Projections	Revise valuation system coding to adjust for findings in cost method for HB 120 projection review	1.30	405.00	526.50
Kane,Collin	Senior	2/23/2021	T3 - Long Term Projections	Review entry age normal liability accrual under HB120 for reinstated interest credits and pay credits for Act 447 actives in limited projection runs to test future accrual measures	1.80	405.00	729.00
Kane,Collin	Senior	2/23/2021	T3 - Long Term Projections	Review entry age normal liability accrual under HB120 for reinstated interest credits and pay credits for System 2000 actives.	1.90	405.00	769.50
Kane,Collin	Senior	2/23/2021	T3 - Long Term Projections	Review entry age normal liability accrual under HB120 for reinstated interest credits and pay credits for Act 1 actives in limited projection runs to test future accrual measures	2.40	405.00	972.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Knapp,Nicole Penelope	Senior	2/23/2021	T3 - Long Term Projections	Prepare estimate of corporate income tax credits in Fiscal Note 113 using actual data from Hacienda and the Planning Board and merging it with Census data from 2017	2.30	445.00	1,023.50
Knapp,Nicole Penelope	Senior	2/23/2021	T3 - Long Term Projections	Respond to feedback on the employment section of Fiscal Notes. Update the employment numbers and the tax collection on wages to reflect that only 5% of jobs demanded would be new jobs, the rest would be shifted due to PR being an island	2.20	445.00	979.00
Knapp,Nicole Penelope	Senior	2/23/2021	T3 - Long Term Projections	Review Fiscal Note 40 and edit text to meet the revised template	1.80	445.00	801.00
Knapp,Nicole Penelope	Senior	2/23/2021	T3 - Long Term Projections	Review new fiscal notes that delivered 2/23	2.10	445.00	934.50
Knapp,Nicole Penelope	Senior	2/23/2021	T3 - Long Term Projections	Update disclosure statement to reflect the changes in employment and unemployment from FY2019 to FY2020 instead of the outdated years used in the text.	0.80	445.00	356.00
Konstand,Sara	Manager	2/23/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), M Najder (EY), and S. Konstand (EY) to review progress PBA pilot deck development and discuss further changes needed.	0.50	595.00	297.50
Latham,Willow Genevieve	Senior	2/23/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) M. Powell (EY) W. Latham (EY) N.Campbell(EY) T. Yang (EY)to discuss status of Proposer 1 presentation	1.10	445.00	489.50
Latham,Willow Genevieve	Senior	2/23/2021	T3 - Long Term Projections	Participate in call with N. Campbell (EY), T. Yang (EY), W. Latham(EY) and A. Ramirez (EY) to run through presentation and address alignment among sections and major issues	1.80	445.00	801.00
Latham,Willow Genevieve	Senior	2/23/2021	T3 - Long Term Projections	Participate in call with N. Campbell (EY), W. Latham (EY) and A. Ramirez (EY) to assign presentation section revisions and discuss additional issues concerning comparison across proposals and manager cited concerns	1.40	445.00	623.00
LeBlanc,Samantha	Senior	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.10	445.00	489.50
Leonis,Temisan	Senior	2/23/2021	T3 - Plan of Adjustment	Draft edits to Legislation Enacted by the Commonwealth to Address the Fiscal and Debt Crisis portion of the Commonwealth Disclosure Statement in accord with A. Chepenik (EY)'s suggested edits.	1.60	445.00	712.00
Leonis,Temisan	Senior	2/23/2021	T3 - Plan of Adjustment	Draft edits to Oversight Board's Investigation of Potential Causes of Action portion of the Commonwealth Disclosure Statement in accord with A. Chepenik (EY)'s suggested edits.	1.80	445.00	801.00
Leonis,Temisan	Senior	2/23/2021	T3 - Plan of Adjustment	Draft edits to Puerto Rico's Revenue and Tax Regime portion of the Commonwealth Disclosure Statement in accord with A. Chepenik (EY)'s suggested edits.	2.40	445.00	1,068.00
Leonis,Temisan	Senior	2/23/2021	T3 - Plan of Adjustment	Draft edits to Title III Stay Matters portion of the Commonwealth Disclosure Statement in accord with A. Chepenik (EY)'s suggested edits.	2.20	445.00	979.00
Leonis,Temisan	Senior	2/23/2021	T3 - Plan of Adjustment	Participate in meeting with K. Jacobsen (EY), J. Matla (EY), F. Yodice (EY), and T. Leonis (EY) to discuss updates to the Commonwealth Disclosure Statement.	0.20	445.00	89.00
Levy,Sheva R	Partner/Principal	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	2/23/2021	T3 - Long Term Projections	Research newly announced house bills to identify potential pension impacts	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	2/23/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss outstanding pension requests in preparation for upcoming call with M Lopez (FOMB)	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	2/23/2021	T3 - Plan of Adjustment	Participate in a call with S Levy (EY) and C Good (EY) to discuss language changes in the disclosure statement applicable to pension items	1.00	721.00	721.00
Levy,Sheva R	Partner/Principal	2/23/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), M Lopez (FOMB) and C Ortiz (FOMB) to discuss proposed pension legislation and outstanding pension related tasks	1.10	721.00	793.10

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.30	721.00	937.30
Mackie,James	Executive Director	2/23/2021	T3 - Long Term Projections	Call with McK and FOMB on Revenues	0.80	810.00	648.00
Mackie,James	Executive Director	2/23/2021	T3 - Long Term Projections	Participate in call with McK, FOMB and J. Mackie (EY) on FP forecasts	1.00	810.00	810.00
Mackie,James	Executive Director	2/23/2021	T3 - Long Term Projections	Participate in call with J Mackie (EY), D Mullins (EY), A Chepenik (EY), M Ban (EY), K Jacobson (EY), and D Berger (EY) to review changes to economic write up in disclosure statement	0.50	810.00	405.00
Mackie,James	Executive Director	2/23/2021	T3 - Long Term Projections	Review QUEST analysis of EITC	0.30	810.00	243.00
Mairena,Daisy	Staff	2/23/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss updates on account holder outreach in preparation for the March 31, 2020 rollforward period, as of 2/23/2021.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/23/2021	T3 - Plan of Adjustment	Perform analysis as of 02/23/2021 to identify accounts with newly obtained bank statements that need to be reviewed for September 30, 2019.	0.60	245.00	147.00
Mairena,Daisy	Staff	2/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of account 8 of 8 account balances held by the Housing Financing Authority at First Bank as of the 12/31/2020 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/23/2021	T3 - Plan of Adjustment	Perform detail analysis of account 4 of 4 account balances held by the Public Housing Administration at First Bank as of the 12/31/2020 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of Retirement System for Employees of the Government and Judiciary Retirement System account X917 at Banco Popular as of 09/30/19 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of Teacher Retirement System account X244 at Banco Popular as of 12/31/19 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of University of Puerto Rico account X574 at Banco Popular as of 06/30/20 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of University of Puerto Rico account X574 at Banco Popular as of 09/30/19 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/23/2021	T3 - Plan of Adjustment	Prepare draft email to Puerto Rico Aqueduct and Sewer Authority (PRASA) as of 2/23/2021 to follow up on outstanding bank statements for 12/31/2020 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	2/23/2021	T3 - Plan of Adjustment	Review bank statement documentation uploaded to the Relativity workspace on 02/19/2021 for new documentation related to 12 accounts for the 12/31/2019 testing period.	2.30	245.00	563.50
Mairena,Daisy	Staff	2/23/2021	T3 - Plan of Adjustment	Review financial institution responses as of 2/22/2021 to identify updates needed to outreach comments in the Relativity testing platform for Banco Popular in preparation for the 12/31/2020 reporting period.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/23/2021	T3 - Plan of Adjustment	Review support for three Electric Power Authority (PREPA) certificates of deposit held at First Bank for the March 31, 2021, testing period to determine if follow-up with the account holder or financial institution for a new certificate is needed.	0.30	245.00	73.50
Mairena,Daisy	Staff	2/23/2021	T3 - Plan of Adjustment	Review support for two Statistics Institute certificates of deposit for the March 31, 2021, testing period to determine if follow-up with the account holder or financial institution for a new certificate is needed.	0.40	245.00	98.00
Malhotra,Gaurav	Partner/Principal	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Malhotra,Gaurav	Partner/Principal	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Malhotra,Gaurav	Partner/Principal	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.60	870.00	522.00
Malhotra,Gaurav	Partner/Principal	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.90	870.00	1,653.00
Malhotra,Gaurav	Partner/Principal	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Malhotra,Gaurav	Partner/Principal	2/23/2021	T3 - Creditor Mediation Support	Redacted	2.40	870.00	2,088.00
Malhotra,Gaurav	Partner/Principal	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Malhotra,Gaurav	Partner/Principal	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.90	870.00	1,653.00
Matla,Jonathan	Senior	2/23/2021	T3 - Plan of Adjustment	Participate in call with F. Yodice (EY) and M. Jonathan (EY) to discuss fiscal year budget number issues comparing calendar to fiscal reporting timelines	0.50	445.00	222.50
Matla,Jonathan	Senior	2/23/2021	T3 - Plan of Adjustment	Participate in meeting with K. Jacobsen (EY), J. Matla (EY), F. Yodice (EY), and T. Leonis (EY) to discuss updates to the Commonwealth Disclosure Statement.	0.20	445.00	89.00
Matla,Jonathan	Senior	2/23/2021	T3 - Plan of Adjustment	Review T. Leonis' (EY) work on the disclosure statement before submitting for partner review	1.10	445.00	489.50
Matla,Jonathan	Senior	2/23/2021	T3 - Plan of Adjustment	Update Disclosure Statement with additional information regarding the Second Economic Stimulus Payment sent by the Treasury of Puerto Rico	2.70	445.00	1,201.50
Meyerowitz,Andrea Grace	Senior Manager	2/23/2021	T3 - Long Term Projections	Participate in call with A. Meyerowitz (EY), M. Powell (EY) and F. Mira (EY) to discuss structure of onboarding package for preferred bidder and structure of Grant Program	0.60	720.00	432.00
Mira,Francisco Jose	Senior Manager	2/23/2021	T3 - Long Term Projections	Draft edits and comment to CN financial proposal analysis draft presentation	0.80	720.00	576.00
Mira,Francisco Jose	Senior Manager	2/23/2021	T3 - Long Term Projections	Draft edits and comment to Grant/Technology experience sections on CN proposal analysis draft presentation	1.10	720.00	792.00
Mira,Francisco Jose	Senior Manager	2/23/2021	T3 - Long Term Projections	Draft edits and comment to Grant/Technology qualifications sections on CN proposal analysis draft presentation	0.90	720.00	648.00
Mira,Francisco Jose	Senior Manager	2/23/2021	T3 - Long Term Projections	Draft edits and comment to Intro, background and Team description sections on CN proposal analysis draft presentation	0.60	720.00	432.00
Mira,Francisco Jose	Senior Manager	2/23/2021	T3 - Long Term Projections	Draft edits and comment to Key personnel section on CN proposal analysis draft presentation	0.70	720.00	504.00
Mira,Francisco Jose	Senior Manager	2/23/2021	T3 - Long Term Projections	Draft edits and comment to Methodology section on CN proposal analysis draft presentation	0.80	720.00	576.00
Mira,Francisco Jose	Senior Manager	2/23/2021	T3 - Long Term Projections	Participate in call with A. Meyerowitz (EY), M. Powell (EY) and F. Mira (EY) to discuss structure of onboarding package for preferred bidder and structure of Grant Program	0.60	720.00	432.00
Montanez-Miranda,David	Senior	2/23/2021	T3 - Plan of Adjustment	Email exchanges with K. Jacobsen (EY) regarding scope of review for DS	0.20	445.00	89.00
Montanez-Miranda,David	Senior	2/23/2021	T3 - Plan of Adjustment	Review and edit pages 1-2 of Disclosure Statement and compare with provisions of PRIRC/Act 40 & 257	1.20	445.00	534.00
Moran-Eserski,Javier	Senior	2/23/2021	T3 - Long Term Projections	Participate in a call with A. Delgado (McK), L. Klumper (FOMB), J. Moran-Eserski (EY) to discuss municipal ASER obligations for FY2022	0.40	445.00	178.00
Moran-Eserski,Javier	Senior	2/23/2021	T3 - Long Term Projections	Review the preliminary projections for the Commonwealth Fiscal Plan to understand how this would impact CRIM and the municipalities	0.40	445.00	178.00
Moran-Eserski,Javier	Senior	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.30	445.00	133.50
Mullins,Daniel R	Executive Director	2/23/2021	T3 - Long Term Projections	Macro working group session EY/McK participated in macros model and projection working group focused on FP projections and incorporation of transfers and stimulus payments, extended benefit programs and capital depreciation	1.30	810.00	1,053.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mullins,Daniel R	Executive Director	2/23/2021	T3 - Long Term Projections	Participate in call with J Mackie (EY), D Mullins (EY), A Chepenik (EY), M Ban (EY), K Jacobson (EY), and D Berger (EY) to review changes to economic write up in disclosure statement	0.50	810.00	405.00
Mullins,Daniel R	Executive Director	2/23/2021	T3 - Long Term Projections	Prepare evaluation of implications of fiscal plan assumptions and technical mechanics of their implementation of out year estimates	2.90	810.00	2,349.00
Mullins,Daniel R	Executive Director	2/23/2021	T3 - Long Term Projections	Prepare fiscal Note PS 113 revisions to methodology and structure of estimation for Historic Rehabilitation Tax Credit fiscal estimates	2.80	810.00	2,268.00
Mullins,Daniel R	Executive Director	2/23/2021	T3 - Long Term Projections	Prepare initial organization of staging for H 28, H 93, H 296, H 456	0.90	810.00	729.00
Mullins,Daniel R	Executive Director	2/23/2021	T3 - Long Term Projections	Review General Fund Revenue EY estimates and McK FP estimates for FY21 and 22 by major revenue source and identification of drivers of differences	1.40	810.00	1,134.00
Nagarajan,Snigdha	Staff	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.70	245.00	416.50
Najder,Michal	Senior	2/23/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY) and M Najder (EY) regarding CW Real Estate data request and initial report outline for pilot of Re-stacking and PRIDCO lease assessment	0.80	445.00	356.00
Najder,Michal	Senior	2/23/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), M Najder (EY), and S. Konstand (EY) to review progress PBA pilot deck development and discuss further changes needed.	0.50	445.00	222.50
Neziroski,David	Staff	2/23/2021	T3 - Fee Applications / Retention	Make additional changes to exhibits for December application	2.70	245.00	661.50
Nguyen,Jimmy Hoang Huy	Staff	2/23/2021	T3 - Long Term Projections	Analyze the collected results for the 40-year liability to test for reasonableness of the liabilities for the Hybrid Plan	1.80	271.00	487.80
Panagiotakis,Sofia	Senior Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Panagiotakis,Sofia	Senior Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	2.00	720.00	1,440.00
Panagiotakis,Sofia	Senior Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Panagiotakis,Sofia	Senior Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.50	720.00	1,080.00
Panagiotakis,Sofia	Senior Manager	2/23/2021	T3 - Long Term Projections	Participate on call with McKinsey, FOMF, J Santambrogio (EY), S Panagiotakis (EY), and S Sarna (EY) to discuss fiscal plan process updates	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	2.20	720.00	1,584.00
Panagiotakis,Sofia	Senior Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.30	720.00	936.00
Poncon,Theodore	Staff	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.30	245.00	73.50
Powell,Marc	Executive Director	2/23/2021	T3 - Long Term Projections	Participate in call with A. Meyerowitz (EY), M. Powell (EY) and F. Mira (EY) to discuss structure of onboarding package for preferred bidder and structure of Grant Program	0.60	810.00	486.00
Powell,Marc	Executive Director	2/23/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) M. Powell (EY) W. Latham (EY) N.Campberll(EY) T. Yang (EY)to discuss status of Proposer 1 presentation	1.10	810.00	891.00
Powell,Marc	Executive Director	2/23/2021	T3 - Long Term Projections	Prep EY internal progress review call	0.90	810.00	729.00
Ramirez,Aaron	Senior	2/23/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) and T. Yang (EY) to discuss status of CN Financials	0.60	445.00	267.00
Ramirez,Aaron	Senior	2/23/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) M. Powell (EY) W. Latham (EY) N.Campberll(EY) T. Yang (EY)to discuss status of Proposer 1 presentation	1.10	445.00	489.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez,Aaron	Senior	2/23/2021	T3 - Long Term Projections	Participate in call with N. Campbell (EY), T. Yang (EY), W. Latham(EY) and A. Ramirez (EY) to run through presentation and address alignment among sections and major issues	1.80	445.00	801.00
Ramirez,Aaron	Senior	2/23/2021	T3 - Long Term Projections	Participate in call with N. Campbell (EY), W. Latham (EY) and A. Ramirez (EY) to assign presentation section revisions and discuss additional issues concerning comparison across proposals and manager cited concerns	1.40	445.00	623.00
Ramirez,Aaron	Senior	2/23/2021	T3 - Long Term Projections	Updates to CN Financials in advance of call with EY team member.	2.60	445.00	1,157.00
Ramirez,Jessica I.	Senior	2/23/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss updates on account holder outreach in preparation for the March 31, 2020 rollforward period, as of 2/23/2021.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	2/23/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), and J. Ramirez (EY) to discuss updates regarding unresponsive agencies as of 2/23/2021 for the December 31, 2020 rollforward period.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	2/23/2021	T3 - Plan of Adjustment	Prepare draft email to Integrated Transport Authority to follow up on bank account information as of 02/23/2021 for 12/31/2020 testing period cash balances requests.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	2/23/2021	T3 - Plan of Adjustment	Prepare draft email to Retirement System for Employees of the Government and Judiciary Retirement System to follow up on bank account information as of 02/23/2021 for 12/31/2020 testing period cash balances requests.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	2/23/2021	T3 - Plan of Adjustment	Review reconciliation of Exhibit J of the POA DS Commonwealth accounts' cash balances against the 12/31/2020 cash balances reporting workbook analysis, as of 2/23/2021.	0.60	445.00	267.00
Ramirez,Jessica I.	Senior	2/23/2021	T3 - Plan of Adjustment	Review reconciliation of Exhibit J of the POA DS ERS accounts' cash balances against the 12/31/2020 cash balances reporting workbook analysis, as of 2/23/2021.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	2/23/2021	T3 - Plan of Adjustment	Review reconciliation of Exhibit J of the POA DS PBA accounts' cash balances against the 12/31/2020 cash balances reporting workbook analysis, as of 2/23/2021.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	2/23/2021	T3 - Plan of Adjustment	Review supporting documents for account information for Municipal Revenue Collection Center (CRIM) for account ending in X012 as of 02/23/2021.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	2/23/2021	T3 - Plan of Adjustment	Review supporting documents for account information for Municipal Revenue Collection Center (CRIM) for account ending in X020 as of 02/23/2021.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	2/23/2021	T3 - Plan of Adjustment	Review supporting documents for account information for Municipal Revenue Collection Center (CRIM) for account ending in X046 as of 02/23/2021.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	2/23/2021	T3 - Plan of Adjustment	Send draft email to Retirement System for Employees of the Government and Judiciary Retirement System to follow up on bank account information as of 02/23/2021 for 12/31/2020 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	2/23/2021	T3 - Plan of Adjustment	Send email to Integrated Transport Authority to follow up on bank account information as of 02/23/2021 for 12/31/2020 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	2/23/2021	T3 - Plan of Adjustment	Update the Debtor's Cash Section of the POA DS on 02/23/2020 for the "Summary of Procedures Performed" section for the 12/31/2020 reporting period.	0.90	445.00	400.50
Robles,Daniel Alexander	Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Sanchez-Riveron,Déborah	Staff	2/23/2021	T3 - Plan of Adjustment	Perform analysis of accounts reported in the June 30, 2020 balance report and December 31, 2020 report, for accurate reporting on account statuses.	0.60	245.00	147.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	2/23/2021	T3 - Plan of Adjustment	Prepare comparison of restriction categories for the December 31, 2020 and June 30, 2019 reporting periods as of 2/23/2021 in support of 12/31/2020 cash balance update.	1.10	245.00	269.50
Sanchez-Riveron, Déborah	Staff	2/23/2021	T3 - Plan of Adjustment	Prepare comparison of restriction categories for the December 31, 2020 and September 30, 2019 reporting periods as of 2/23/2021 in support of 12/31/2020 cash balance update.	1.20	245.00	294.00
Sanchez-Riveron, Déborah	Staff	2/23/2021	T3 - Plan of Adjustment	Review documentation supporting cash balance information for Department of Sports and Recreation account ending in X-ERS at BDE for accurate reporting of 12/31/2020 balances	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	2/23/2021	T3 - Plan of Adjustment	Update cash balances in the Debtor's Cash Section of the POA DS on 2/23/2021 for the 12/31/2020 reporting period.	2.80	245.00	686.00
Sanchez-Riveron, Déborah	Staff	2/23/2021	T3 - Plan of Adjustment	Update draft email the Financial Oversight and Management Board for Puerto Rico (FOMB) to follow up on outstanding items from unresponsive account holders as of 2/23/2021 for 12/31/2020 testing period cash balances requests.	0.70	245.00	171.50
Santambrogio, Juan	Executive Director	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Santambrogio, Juan	Executive Director	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Santambrogio, Juan	Executive Director	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.90	810.00	1,539.00
Santambrogio, Juan	Executive Director	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Santambrogio, Juan	Executive Director	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.50	810.00	1,215.00
Santambrogio, Juan	Executive Director	2/23/2021	T3 - Long Term Projections	Participate on call with McKinsey, FOMF, J Santambrogio (EY), S Panagiotakis (EY), and S Sama (EY) to discuss fiscal plan process updates	0.30	810.00	243.00
Santambrogio, Juan	Executive Director	2/23/2021	T3 - Creditor Mediation Support	Redacted	2.20	810.00	1,782.00
Santambrogio, Juan	Executive Director	2/23/2021	T3 - Long Term Projections	Review annual fiscal plan projections to estimate potential contributions to pension trust	0.90	810.00	729.00
Sarna, Shavi	Senior Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Sarna, Shavi	Senior Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	2.00	720.00	1,440.00
Sarna, Shavi	Senior Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Sarna, Shavi	Senior Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.50	720.00	1,080.00
Sarna, Shavi	Senior Manager	2/23/2021	T3 - Long Term Projections	Participate on call with McKinsey, FOMF, J Santambrogio (EY), S Panagiotakis (EY), and S Sama (EY) to discuss fiscal plan process updates	0.30	720.00	216.00
Sarna, Shavi	Senior Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	2.20	720.00	1,584.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sarna,Shavi	Senior Manager	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Soutendijk,Tyler	Staff	2/23/2021	T3 - Long Term Projections	Complete linking master database to PREM indices and real time indicator documents	2.70	245.00	661.50
Stricklin,Todd	Senior	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.20	405.00	486.00
Stricklin,Todd	Senior	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.40	405.00	567.00
Stuber,Emily Grace	Senior	2/23/2021	T3 - Long Term Projections	Review projection assumptions for TRS defined benefit plan for HB 120 projections for participants on leave of absence	1.80	405.00	729.00
Stuber,Emily Grace	Senior	2/23/2021	T3 - Long Term Projections	Review projection assumptions for TRS defined benefit plan for HB 120 projections	1.90	405.00	769.50
Tague,Robert	Executive Director	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Tague,Robert	Executive Director	2/23/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Tague,Robert	Executive Director	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Tague,Robert	Executive Director	2/23/2021	T3 - Plan of Adjustment	Prepare analysis on treatment of AFSCME pension obligations to share with Proskauer regarding POA edits.	0.60	810.00	486.00
Tague,Robert	Executive Director	2/23/2021	T3 - Plan of Adjustment	Review draft disclosure statement risk factors to provide comments to Proskauer	0.60	810.00	486.00
Tague,Robert	Executive Director	2/23/2021	T3 - Long Term Projections	Review draft response letter regarding informational requests related to municipal/governor collaboration structure with potential impact to FP	0.20	810.00	162.00
Tague,Robert	Executive Director	2/23/2021	T3 - Plan of Adjustment	Review latest draft of disclosure statement to provide edits to document based upon latest information	2.30	810.00	1,863.00
Tague,Robert	Executive Director	2/23/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tague,Robert	Executive Director	2/23/2021	T3 - Long Term Projections	Review the collaboration agreement between mayor association and governor regarding ASES and decentralization of services to assess potential impact to FP	0.30	810.00	243.00
Thomas,Richard I	Partner/Principal	2/23/2021	T3 - Plan of Adjustment	Perform quality review of the update to the Debtors' Cash Section of the POA DS on 02/23/2021 for the 12/31/2020 reporting period.	1.10	870.00	957.00
Venkatramanan,Siddhu	Manager	2/23/2021	T3 - Plan of Adjustment	Update Relativity platform for documentation identified during the weekly workspace maintenance for the cash analysis workstream as of 2/23/2021.	2.80	595.00	1,666.00
Yang,Tianyi	Manager	2/23/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) and T. Yang (EY) to discuss status of CN Financials	0.60	595.00	357.00
Yang,Tianyi	Manager	2/23/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) M. Powell (EY) W. Latham (EY) N.Campbell(EY) T.Yang (EY)to discuss status of Proposer 1 presentation	1.10	595.00	654.50
Yang,Tianyi	Manager	2/23/2021	T3 - Long Term Projections	Participate in call with N. Campbell (EY), T. Yang (EY), W. Latham(EY) and A. Ramirez (EY) to run through presentation and address alignment among sections and major issues	1.80	595.00	1,071.00
Yang,Tianyi	Manager	2/23/2021	T3 - Long Term Projections	Review financial statements and calculations related to CN financials	0.70	595.00	416.50
Yodice,Frank	Senior	2/23/2021	T3 - Plan of Adjustment	Participate in call with F. Yodice (EY) and M. Jonathan (EY) to discuss fiscal year budget number issues comparing calendar to fiscal reporting timelines	0.50	445.00	222.50
Yodice,Frank	Senior	2/23/2021	T3 - Plan of Adjustment	Participate in meeting with K. Jacobsen (EY), J. Matla (EY), F. Yodice (EY), and T. Leonis (EY) to check-in on status of pending updates to the Commonwealth Disclosure Statement.	0.20	445.00	89.00
Yodice,Frank	Senior	2/23/2021	T3 - Plan of Adjustment	Review edits to disclosure statement	1.40	445.00	623.00
Yodice,Frank	Senior	2/23/2021	T3 - Long Term Projections	Update presentation with updated information regarding CARES Act, and research updated sources and data	1.10	445.00	489.50
Zhao,Leqi	Senior	2/23/2021	T3 - Long Term Projections	Analyze next steps with focus on other miscellaneous for revenue forecast	1.10	445.00	489.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Anderson,Evan W	Manager	2/24/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and K Chen (EY) to discuss PRIDCO workstream progress, and data needs.	0.40	595.00	238.00
Ban,Menuka	Manager	2/24/2021	T3 - Long Term Projections	Finalize the Fiscal note for the PS 113 impact analysis	1.60	595.00	952.00
Ban,Menuka	Manager	2/24/2021	T3 - Long Term Projections	Provide exhaustive review, add materials and leave comments on outstanding items in the Other Economic Section of the disclosure statement	2.90	595.00	1,725.50
Ban,Menuka	Manager	2/24/2021	T3 - Long Term Projections	Provide exhaustive review, add materials and leave comments on outstanding items in the tax Section of the disclosure statement	2.50	595.00	1,487.50
Ban,Menuka	Manager	2/24/2021	T3 - Long Term Projections	Provide the GDP (constant 2010 US\$) vs GNI (constant 2010 US\$) using historical Puerto Rico data the disclosure statement	0.60	595.00	357.00
Barati Stec,Izabella	Manager	2/24/2021	T3 - Long Term Projections	Draft S92 initial analysis of fiscal impact for inclusion in fiscal notes requested by FOMB	1.80	595.00	1,071.00
Barati Stec,Izabella	Manager	2/24/2021	T3 - Long Term Projections	Historical structure rehabilitation data search - S 40 analysis	2.60	595.00	1,547.00
Barati Stec,Izabella	Manager	2/24/2021	T3 - Long Term Projections	Respond to comments on 132	2.10	595.00	1,249.50
Barati Stec,Izabella	Manager	2/24/2021	T3 - Long Term Projections	Respond to comments on S 113 analysis	2.30	595.00	1,368.50
Barati Stec,Izabella	Manager	2/24/2021	T3 - Long Term Projections	Review VLT initial Fiscal Note write-up	2.30	595.00	1,368.50
Barati Stec,Izabella	Manager	2/24/2021	T3 - Long Term Projections	Tax expenditures related to rehabilitation projects (S 113 analysis)	1.40	595.00	833.00
Barati Stec,Izabella	Manager	2/24/2021	T3 - Long Term Projections	Update the fiscal Notes tracking table	0.50	595.00	297.50
Bellas,Samuel Scott	Senior Manager	2/24/2021	T3 - Long Term Projections	Prepare reporting structure, follow-on data requests, and refine hypotheses	3.90	720.00	2,808.00
Bellas,Samuel Scott	Senior Manager	2/24/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), M Najder (EY), S Konstand (EY), J Federer (EY), J Hirigoyen (EY) and S Clawson (EY) regarding historical CW Real Estate data and data structuring for pilot of Re-stacking and PRIDCO lease assessment	0.90	720.00	648.00
Bellas,Samuel Scott	Senior Manager	2/24/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Clawson (EY), J Hirigoyen (EY), M Najder (EY), and S Konstand (EY) to discuss progress and findings on PBA office sample set analysis.	1.00	720.00	720.00
Bellas,Samuel Scott	Senior Manager	2/24/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY) and S Konstand (EY) regarding CW Real Estate data and initial findings for pilot of Re-stacking and PRIDCO lease assessment	0.50	720.00	360.00
Berger,Daniel L.	Manager	2/24/2021	T3 - Long Term Projections	Additional research for MV tax to try and apply the above spreadsheet to all cars (rather than new cars which is the data we have from Hacienda)	1.20	595.00	714.00
Berger,Daniel L.	Manager	2/24/2021	T3 - Long Term Projections	Review tax data for disclosure statement	0.60	595.00	357.00
Berger,Daniel L.	Manager	2/24/2021	T3 - Long Term Projections	Draft the notes of revenue shifting between Q1 2021 & Q4 2020 for disclosure statement	0.60	595.00	357.00
Berger,Daniel L.	Manager	2/24/2021	T3 - Long Term Projections	Draft the statement on outperforming tax sources for disclosure statement	0.20	595.00	119.00
Berger,Daniel L.	Manager	2/24/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), F. Yodice (EY), D. Berger (EY), D. Mullins (EY) to discuss motor vehicle registration data and model.	0.50	595.00	297.50
Berger,Daniel L.	Manager	2/24/2021	T3 - Long Term Projections	Participate in call with D. Berger (EY) and F. Yodice (EY) to discuss updates and format of motor vehicle registration data	0.20	595.00	119.00
Berger,Daniel L.	Manager	2/24/2021	T3 - Long Term Projections	Prepare methodology for teacher pay / check for available data	1.60	595.00	952.00
Berger,Daniel L.	Manager	2/24/2021	T3 - Long Term Projections	Review fiscal notes before being sent to FOMB	0.90	595.00	535.50
Berger,Daniel L.	Manager	2/24/2021	T3 - Long Term Projections	Review law for teacher pay increase for fiscal notes	0.40	595.00	238.00
Burr,Jeremy	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Burr,Jeremy	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Burr,Jeremy	Manager	2/24/2021	T3 - Long Term Projections	Prepare budget mapping of Pensions codes to PRIFAS codes	0.70	595.00	416.50
Burr,Jeremy	Manager	2/24/2021	T3 - Long Term Projections	Prepare comparison of FY22 budget to OMB's sabana file	0.40	595.00	238.00
Burr,Jeremy	Manager	2/24/2021	T3 - Long Term Projections	Prepare guidance on the agencies with independent bank accounts to support FOMB cash tracking	0.70	595.00	416.50
Burr,Jeremy	Manager	2/24/2021	T3 - Long Term Projections	Prepare historical year budget analysis of PayGo to compare against the FY22 forecast including consolidation of agencies	1.80	595.00	1,071.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	2/24/2021	T3 - Long Term Projections	Prepare mapping of actuals for FY19 to the current agencies outstanding	0.80	595.00	476.00
Burr,Jeremy	Manager	2/24/2021	T3 - Long Term Projections	Prepare mapping of actuals for FY20 to the current agencies outstanding	0.60	595.00	357.00
Burr,Jeremy	Manager	2/24/2021	T3 - Long Term Projections	Prepare payGo analysis on the quantity of retirees	1.60	595.00	952.00
Burr,Jeremy	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Campbell,Nnaji-Semayi	Senior	2/24/2021	T3 - Long Term Projections	Define measurement of proposer response to RFP criteria	0.70	445.00	311.50
Campbell,Nnaji-Semayi	Senior	2/24/2021	T3 - Long Term Projections	Prepare presentation based on F. Mira comments specifically, summary of findings, organization description and key personnel	2.10	445.00	934.50
Campbell,Nnaji-Semayi	Senior	2/24/2021	T3 - Long Term Projections	Prepare structure of presentation that include all RFP components in technical approach and distribute respondent and organization descriptions	1.70	445.00	756.50
Canter,Matthew Alan	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Canter,Matthew Alan	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Canter,Matthew Alan	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Canter,Matthew Alan	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Chan,Jonathan	Manager	2/24/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Chan (EY) to discuss restriction classifications provided by Proskauer for the 12/31/2020 reporting period.	0.10	595.00	59.50
Chan,Jonathan	Manager	2/24/2021	T3 - Plan of Adjustment	Prepare contact information for accountholder outreach as of 02/04/21 in preparation for March 8 Disclosure filing	1.40	595.00	833.00
Chan,Jonathan	Manager	2/24/2021	T3 - Plan of Adjustment	Prepare Relativity workspace data export as of 02/24/21 for 12/31/20 cash balances reporting.	0.70	595.00	416.50
Chan,Jonathan	Manager	2/24/2021	T3 - Plan of Adjustment	Update cash balances in the Debtor's Cash Section of the POA DS on 02/24/21 for the 12/31/20 testing period.	2.90	595.00	1,725.50
Chan,Jonathan	Manager	2/24/2021	T3 - Plan of Adjustment	Update the 12/31/20 cash balances reporting workbook analysis to incorporate changes for action items related to Restrictions from a meeting on 02/24/21.	2.90	595.00	1,725.50
Chawla,Sonia	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Chawla,Sonia	Manager	2/24/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Chan (EY) to discuss restriction classifications provided by Proskauer for the 12/31/2020 reporting period.	0.10	595.00	59.50
Chawla,Sonia	Manager	2/24/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), J. Ramirez (EY), and D. Sanchez-Riveron (EY- Partial Attendance) to discuss items identified per review of Exhibit J as of 2/24/2021.	1.70	595.00	1,011.50
Chawla,Sonia	Manager	2/24/2021	T3 - Plan of Adjustment	Perform a second level review of Exhibit J of the Debtor's Cash Section of the POA DS on 02/24/2021 with cash balances as of the 12/31/2020 testing period.	2.60	595.00	1,547.00
Chawla,Sonia	Manager	2/24/2021	T3 - Plan of Adjustment	Perform second level review of the update to the balances of the Debtors' Cash Section of the POA DS on 02/24/2021 for the 12/31/2020 reporting period.	1.40	595.00	833.00
Chawla,Sonia	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Chawla,Sonia	Manager	2/24/2021	T3 - Plan of Adjustment	Review email to Proskauer requesting a status update on receiving restriction classifications for new accounts above the \$6.9m threshold for the 12/31/20 reporting period.	0.20	595.00	119.00
Chawla,Sonia	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.10	595.00	59.50
Chen,Shi	Senior	2/24/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and K Chen (EY) to discuss PRIDCO workstream progress, and data needs.	0.40	445.00	178.00
Chen,Shi	Senior	2/24/2021	T3 - Long Term Projections	Review and assess PRIDCO client data and Power BI dashboard	2.40	445.00	1,068.00
Chepenik,Adam Brandon	Partner/Principal	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	2/24/2021	T3 - Long Term Projections	Participate in call with A Cruz (FOMB) to discuss civil service reform pilot. EY participants: A Chepenik (EY), G Malhotra (EY), and J Santambrogio (EY)	1.10	870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	2/24/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), F. Yodice (EY), D. Berger (EY), D. Mullins (EY) to discuss motor vehicle registration data and model.	0.50	870.00	435.00
Chepenik,Adam Brandon	Partner/Principal	2/24/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), F. Yodice (EY), to discuss motor vehicle registration data	0.20	870.00	174.00
Chepenik,Adam Brandon	Partner/Principal	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	2/24/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), Mckinsey, A Wolfe (FOMB), FOMB staff, and EY to discuss FY2022 fiscal plan forecast updates. EY participants: A Chepenik (EY) and J Santambrogio (EY)	2.10	870.00	1,827.00
Chepenik,Adam Brandon	Partner/Principal	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	2/24/2021	T3 - Creditor Mediation Support	Redacted	1.60	870.00	1,392.00
Chepenik,Adam Brandon	Partner/Principal	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Clawson,Stephen	Senior	2/24/2021	T3 - Long Term Projections	Prepare FM data request for San Juan office future of work and restack pilot	0.60	445.00	267.00
Clawson,Stephen	Senior	2/24/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), M Najder (EY), S Konstand (EY), J Federer (EY), J Hirigoyen (EY) and S Clawson (EY) regarding historical CW Real Estate data and data structuring for pilot of Re-stacking and PRIDCO lease assessment	0.90	445.00	400.50
Clawson,Stephen	Senior	2/24/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Clawson (EY), J Hirigoyen (EY), M Najder (EY), and S Konstand (EY) to discuss progress and findings on PBA office sample set analysis.	1.00	445.00	445.00
Dubinsky,Shawn	Manager	2/24/2021	T3 - Long Term Projections	Analyze draft of CW fiscal plan financial model to understand modifications and identify the underlying assumptions, sensitivity analyses, and upside scenario analysis	0.80	595.00	476.00
Dubinsky,Shawn	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Dubinsky,Shawn	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Dubinsky,Shawn	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Dubinsky,Shawn	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky,Shawn	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Dubinsky,Shawn	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Dubinsky,Shawn	Manager	2/24/2021	T3 - Long Term Projections	Review Title III docket and FOMB press release on ERS motion to extend deadline to allow for additional negotiations among parties	0.20	595.00	119.00
Federer,Joshua Lee	Staff	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Federer,Joshua Lee	Staff	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.60	245.00	147.00
Federer,Joshua Lee	Staff	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.90	245.00	220.50
Federer,Joshua Lee	Staff	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.70	245.00	171.50
Federer,Joshua Lee	Staff	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Federer,Joshua Lee	Staff	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.60	245.00	147.00
Federer,Joshua Lee	Staff	2/24/2021	T3 - Creditor Mediation Support	Redacted	2.10	245.00	514.50
Gelfond,Hilary	Staff	2/24/2021	T3 - Long Term Projections	Compile data on GDP and GNP for use in disclosure statement	0.90	245.00	220.50
Gelfond,Hilary	Staff	2/24/2021	T3 - Long Term Projections	Complete analysis and summary of PR allocations of federal payroll tax deferrals implemented in CARES Act	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/24/2021	T3 - Long Term Projections	Finalize fiscal analysis of S.132 for submission	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/24/2021	T3 - Long Term Projections	Update state benchmarking data to include Virginia changes in revenue collections (for use in MEU)	1.80	245.00	441.00
Glavin,Amanda Jane	Senior	2/24/2021	T3 - Long Term Projections	Review of PS 101 Fiscal note draft	2.80	445.00	1,246.00
Good JR,Clark E	Manager	2/24/2021	T3 - Plan of Adjustment	Participate in call with R. Tague (EY) and C. Good (EY) to discuss disclosure statement language regarding classes vs cash treatment timing	0.50	519.00	259.50
Good JR,Clark E	Manager	2/24/2021	T3 - Plan of Adjustment	Review comments from team on pension related topics to make necessary adjustments to disclosure statement language	1.30	519.00	674.70
Good JR,Clark E	Manager	2/24/2021	T3 - Long Term Projections	Prepare histogram slide for all three plans (ERS/TRS/JRS) combined as of July 1, 2019 to show population distribution across different benefit levels	1.40	519.00	726.60
Good JR,Clark E	Manager	2/24/2021	T3 - Plan of Adjustment	Prepare summary of outstanding disclosure statement issues for pensions including summaries of points of view / descriptions how updates have been made at this point	1.40	519.00	726.60
Hirigoyen,Joel	Senior Manager	2/24/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), M Najder (EY), S Konstand (EY), J Federer (EY), J Hirigoyen (EY) and S Clawson (EY) regarding historical CW Real Estate data and data structuring for pilot of Re-stacking and PRIDCO lease assessment	0.90	720.00	648.00
Hirigoyen,Joel	Senior Manager	2/24/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Clawson (EY), J Hirigoyen (EY), M Najder (EY), and S Konstand (EY) to discuss progress and findings on PBA office sample set analysis.	1.00	720.00	720.00
Jacobsen,Katherine Anne	Senior	2/24/2021	T3 - Plan of Adjustment	Continue updating budget section of Disclosure Statement	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	2/24/2021	T3 - Plan of Adjustment	Draft email following up on review and updates needed on budget section of Disclosure Statement	0.20	445.00	89.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen, Katherine Anne	Senior	2/24/2021	T3 - Plan of Adjustment	Draft email following up on review and updates needed on cash and liquidity section of Disclosure Statement	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	2/24/2021	T3 - Plan of Adjustment	Draft email following up on review and updates needed on macroeconomics section of Disclosure Statement	0.40	445.00	178.00
Jacobsen, Katherine Anne	Senior	2/24/2021	T3 - Plan of Adjustment	Draft email following up on review and updates needed on pension section of Disclosure Statement	0.20	445.00	89.00
Jacobsen, Katherine Anne	Senior	2/24/2021	T3 - Plan of Adjustment	Draft email following up on review and updates needed on working capital section of Disclosure Statement	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	2/24/2021	T3 - Plan of Adjustment	Draft email summarizing detail needed on Act 14-2017 on medical professional exemptions in Disclosure Statement	0.60	445.00	267.00
Jacobsen, Katherine Anne	Senior	2/24/2021	T3 - Plan of Adjustment	Draft email summarizing outstanding items on pension related laws in Disclosure Statement	0.80	445.00	356.00
Jacobsen, Katherine Anne	Senior	2/24/2021	T3 - Plan of Adjustment	Participate in call with K. Jacobsen (EY), F. Yodice (EY), B. Blackwell (Proskauer), L. Stafford (Proskauer), S. Ma (Proskauer), to discuss Disclosure Statement updates and draft timeline	0.10	445.00	44.50
Jacobsen, Katherine Anne	Senior	2/24/2021	T3 - Long Term Projections	Review slides on covid relief funding for Friday's public FOMB board meeting	0.80	445.00	356.00
Jacobsen, Katherine Anne	Senior	2/24/2021	T3 - Long Term Projections	Update footnotes in slides on covid relief funding for Friday's public FOMB board meeting	0.20	445.00	89.00
Jacobsen, Katherine Anne	Senior	2/24/2021	T3 - Plan of Adjustment	Update section on cash management in Disclosure Statement	1.10	445.00	489.50
Jacobsen, Katherine Anne	Senior	2/24/2021	T3 - Plan of Adjustment	Update section on cash sweep accounts in Disclosure Statement	0.70	445.00	311.50
Jacobsen, Katherine Anne	Senior	2/24/2021	T3 - Plan of Adjustment	Update section on excise tax laws in Disclosure Statement	0.60	445.00	267.00
Jacobsen, Katherine Anne	Senior	2/24/2021	T3 - Plan of Adjustment	Update section on macroeconomics in Disclosure Statement	1.40	445.00	623.00
Jacobsen, Katherine Anne	Senior	2/24/2021	T3 - Plan of Adjustment	Update tables on tax brackets for individual income tax in Disclosure Statement	0.90	445.00	400.50
Kane, Collin	Senior	2/24/2021	T3 - Long Term Projections	Analyze the summary comparison of ERS accrued liability for actives versus known prior impacts of the benefits freeze via Milliman.	2.30	405.00	931.50
Knapp, Nicole Penelope	Senior	2/24/2021	T3 - Long Term Projections	Analyze property tax and municipal fee section of Fiscal note 113 to reflect only a small portion of projects being restored each year	1.40	445.00	623.00
Knapp, Nicole Penelope	Senior	2/24/2021	T3 - Long Term Projections	Amend investment estimate in Fiscal Note 113 to be a shift in investment from other sectors of the economy instead of new investment. Add that only a small portion of historic structures will be renovated in any given year.	2.30	445.00	1,023.50
Knapp, Nicole Penelope	Senior	2/24/2021	T3 - Long Term Projections	Update the corporate estimate of the income tax credit for Fiscal note 113 to reflect that only 3.6% of restorations will occur each year. Calculate the average cost of restoration for commercial and business properties to estimate the value of the credit carried forward.	2.40	445.00	1,068.00
Knapp, Nicole Penelope	Senior	2/24/2021	T3 - Long Term Projections	Update the employer tax credit section of Fiscal note 113 to reflect that only 3.6% of properties will be restored in the first year of the program	1.80	445.00	801.00
Knapp, Nicole Penelope	Senior	2/24/2021	T3 - Long Term Projections	Update the owner occupied income tax credit of Fiscal Note 113 to reflect that only 3.6% of properties will be restored in a given year. Calculate the average cost of restoration for residential properties and estimate the value carried forward.	2.60	445.00	1,157.00
Konstand, Sara	Manager	2/24/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), M Najder (EY), S Konstand (EY), J Federer (EY), J Hirigoyen (EY) and S Clawson (EY) regarding historical CW Real Estate data and data structuring for pilot of Re-stacking and PRIDCO lease assessment	0.90	595.00	535.50
Konstand, Sara	Manager	2/24/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Clawson (EY), J Hirigoyen (EY), M Najder (EY), and S Konstand (EY) to discuss progress and findings on PBA office sample set analysis.	1.00	595.00	595.00
Konstand, Sara	Manager	2/24/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY) and S Konstand (EY) regarding CW Real Estate data and initial findings for pilot of Re-stacking and PRIDCO lease assessment	0.50	595.00	297.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Konstand,Sara	Manager	2/24/2021	T3 - Long Term Projections	Prepare meeting action items	0.10	595.00	59.50
Latham,Willow Genevieve	Senior	2/24/2021	T3 - Long Term Projections	Review of comments from F. Mira (EY) on Proposer 1 Analysis Presentation	0.20	445.00	89.00
Latham,Willow Genevieve	Senior	2/24/2021	T3 - Long Term Projections	Updates to formatting and content of Proposer 1 Analysis Presentation based on comments from F. Mira (EY)	2.60	445.00	1,157.00
Leonis,Temisan	Senior	2/24/2021	T3 - Plan of Adjustment	Draft edits to Debtors' Cash Accounts portion of the Commonwealth Disclosure Statement in accord with A. Chepenik (EY)'s suggested edits.	2.30	445.00	1,023.50
Leonis,Temisan	Senior	2/24/2021	T3 - Plan of Adjustment	Draft edits to Debtors' Financial Obligations as of the Petition Date portion of the Commonwealth Disclosure Statement in accord with A. Chepenik (EY)'s suggested edits.	1.70	445.00	756.50
Leonis,Temisan	Senior	2/24/2021	T3 - Plan of Adjustment	Draft edits to Summary of Key Components of the Plan of Adjustment portion of the Commonwealth Disclosure Statement in accord with A. Chepenik (EY)'s suggested edits.	1.90	445.00	845.50
Leonis,Temisan	Senior	2/24/2021	T3 - Plan of Adjustment	Draft edits to the Negotiations with Creditors portion of the Commonwealth Disclosure Statement in accord with A. Chepenik (EY)'s suggested edits.	1.40	445.00	623.00
Leonis,Temisan	Senior	2/24/2021	T3 - Plan of Adjustment	Draft edits to the Negotiations with Creditors portion of the Commonwealth Disclosure Statement in accord with A. Chepenik (EY)'s suggested edits.	0.70	445.00	311.50
Levy,Sheva R	Partner/Principal	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	2/24/2021	T3 - Long Term Projections	Review letter requesting considerations regarding pension cuts from Senator Keren Riquelme Cabrera	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	2/24/2021	T3 - Plan of Adjustment	Review chart outlining distribution of pension benefits by different intervals for different pension systems for plan of adjustment talking points	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	2/24/2021	T3 - Plan of Adjustment	Review pension related sections of disclosure statement to identify updates needed	2.30	721.00	1,658.30
Mackie,James	Executive Director	2/24/2021	T3 - Long Term Projections	Edit policy evaluation summaries (fiscal notes) sent to RAS	2.30	810.00	1,863.00
Mackie,James	Executive Director	2/24/2021	T3 - Long Term Projections	Review and revise tax disclosure document	0.40	810.00	324.00
Mairena,Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Prepare draft email to Child Support Administration regarding no new/closed accounts as of 2/24/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Prepare draft email to Cooperative Development Commission regarding no new/closed accounts as of 2/24/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Consumer Affairs regarding no new/closed accounts as of 2/24/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Education regarding no new/closed accounts as of 2/24/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Natural and Environmental Resources regarding no new/closed accounts as of 2/24/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Prepare draft email to Environmental Quality Board regarding no new/closed accounts as of 2/24/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Prepare draft email to Industrial Commission regarding no new/closed accounts as of 2/24/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Prepare draft email to Mental Health Services and Addiction Control Administration regarding no new/closed accounts as of 2/24/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Prepare draft email to National Guard of Puerto Rico regarding no new/closed accounts as of 2/24/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Prepare draft email to Office of Management and Budget regarding no new/closed accounts as of 2/24/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena, Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Prepare draft email to Office of the Commissioner of Financial Institutions regarding no new/closed accounts as of 2/24/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena, Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Prepare draft email to Socioeconomic Development of the Family Administration regarding no new/closed accounts as of 2/24/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena, Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Prepare draft email to State Elections Commission regarding no new/closed accounts as of 2/24/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena, Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Prepare draft email to State Office of Energy Public Policy regarding no new/closed accounts as of 2/24/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena, Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Prepare draft email to Transit Safety Commission regarding no new/closed accounts as of 2/24/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena, Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Analyze Transit Safety Commission account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Analyze Environmental Quality Board account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Analyze Office of Management and Budget account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Analyze State Elections Commission account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Analyze National Guard of Puerto Rico account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Analyze Department of Natural and Environmental Resources account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Analyze Cooperative Development Commission account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Analyze Department of Consumer Affairs account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Analyze Commissioner of Financial Institutions account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Analyze Department of Education account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Analyze Mental Health Services and Addiction Control Administration account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Analyze Industrial Commission account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Analyze Socioeconomic Development of the Family Administration account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Analyze Child Support Administration account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena,Daisy	Staff	2/24/2021	T3 - Plan of Adjustment	Analyze State Office of Energy Public Policy account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Malhotra,Gaurav	Partner/Principal	2/24/2021	T3 - Long Term Projections	Participate in call with A Cruz (FOMB) to discuss civil service reform pilot. EY participants: A Chepenik (EY), G Malhotra (EY), and J Santambrogio (EY)	1.10	870.00	957.00
Malhotra,Gaurav	Partner/Principal	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Malhotra,Gaurav	Partner/Principal	2/24/2021	T3 - Creditor Mediation Support	Redacted	1.60	870.00	1,392.00
Malhotra,Gaurav	Partner/Principal	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Malhotra,Gaurav	Partner/Principal	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Malhotra,Gaurav	Partner/Principal	2/24/2021	T3 - Creditor Mediation Support	Redacted	1.70	870.00	1,479.00
Malhotra,Gaurav	Partner/Principal	2/24/2021	T3 - Long Term Projections	Review of updated presentation material for board strategy session	2.20	870.00	1,914.00
Matla,Jonathan	Senior	2/24/2021	T3 - Plan of Adjustment	Update Disclosure Statement to include RCS Legislative Mexical Exception Bill content	0.90	445.00	400.50
Matla,Jonathan	Senior	2/24/2021	T3 - Plan of Adjustment	Update Disclosure Statement with additional comments regarding additional Administrative Determinations	1.80	445.00	801.00
Mira,Francisco Jose	Senior Manager	2/24/2021	T3 - Long Term Projections	Draft edits and comment to Summary and Workplan sections of CN proposal analysis draft presentation	1.40	720.00	1,008.00
Moran-Eserski,Javier	Senior	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.30	445.00	133.50
Moran-Eserski,Javier	Senior	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.60	445.00	267.00
Moran-Eserski,Javier	Senior	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.90	445.00	400.50
Moran-Eserski,Javier	Senior	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.60	445.00	267.00
Moran-Eserski,Javier	Senior	2/24/2021	T3 - Creditor Mediation Support	Redacted	1.20	445.00	534.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Moran-Eserski,Javier	Senior	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.90	445.00	400.50
Moran-Eserski,Javier	Senior	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	445.00	178.00
Mullins,Daniel R	Executive Director	2/24/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), F. Yodice (EY), D. Berger (EY), D. Mullins (EY) to discuss motor vehicle registration data and model.	0.50	810.00	405.00
Mullins,Daniel R	Executive Director	2/24/2021	T3 - Long Term Projections	Prepare Fiscal Note 113 revisions and adjustment to analysis, assumptions and presentation of expectation for stimulus of historic investment	1.20	810.00	972.00
Mullins,Daniel R	Executive Director	2/24/2021	T3 - Long Term Projections	Prepare redraft of fiscal note content and analysis for S 132 - wage subsidies	1.90	810.00	1,539.00
Mullins,Daniel R	Executive Director	2/24/2021	T3 - Long Term Projections	Review Fiscal Note S 40 bill to eliminate Act 22 and Act 20 tax credit text and methodology and identification of necessary adjustments	2.70	810.00	2,187.00
Mullins,Daniel R	Executive Director	2/24/2021	T3 - Long Term Projections	Review FISCAL Notes Finalization and transmission to FOMB/EY Working Group, final edit, correction and formatting of initial complete draft of Fiscal Notes for PS 113 and PS 132 and transmission to FOMB	1.80	810.00	1,458.00
Mullins,Daniel R	Executive Director	2/24/2021	T3 - Long Term Projections	Review Motor Vehicle Registration Fee increase, construction of table of estimated yields	0.90	810.00	729.00
Nagarajan,Snigdha	Staff	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Nagarajan,Snigdha	Staff	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.80	245.00	196.00
Nagarajan,Snigdha	Staff	2/24/2021	T3 - Creditor Mediation Support	Redacted	1.30	245.00	318.50
Nagarajan,Snigdha	Staff	2/24/2021	T3 - Creditor Mediation Support	Redacted	2.40	245.00	588.00
Nagarajan,Snigdha	Staff	2/24/2021	T3 - Creditor Mediation Support	Redacted	1.00	245.00	245.00
Nagarajan,Snigdha	Staff	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.70	245.00	171.50
Najder,Michal	Senior	2/24/2021	T3 - Long Term Projections	Continue deck development for San Juan PBA office portfolio.	1.70	445.00	756.50
Najder,Michal	Senior	2/24/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Clawson (EY), J Hirigoyen (EY), M Najder (EY), and S Konstand (EY) to discuss progress and findings on PBA office sample set analysis.	1.00	445.00	445.00
Najder,Michal	Senior	2/24/2021	T3 - Long Term Projections	Prepare draft deck for San Juan office sample set	1.30	445.00	578.50
Neziroski,David	Staff	2/24/2021	T3 - Fee Applications / Retention	Update exhibits for December application	2.90	245.00	710.50
Nguyen,Jimmy Hoang Huy	Staff	2/24/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss additional information needed to the run 40-year projections on liabilities arising from HB 120	0.20	271.00	54.20
Nguyen,Jimmy Hoang Huy	Staff	2/24/2021	T3 - Long Term Projections	Revise the valuation system to set up a 40-year projection to estimate the DB-VTP liability for the TRS plan	0.80	271.00	216.80
Nguyen,Jimmy Hoang Huy	Staff	2/24/2021	T3 - Long Term Projections	Revise the valuation system to change the projection assumptions used for the 40-year projection in the Hybrid participants of the TRS participants under HB120	0.90	271.00	243.90
Nguyen,Jimmy Hoang Huy	Staff	2/24/2021	T3 - Long Term Projections	Revise the valuation system to change the projection assumptions used for the 40-year projection in the DB-LOA participants of the TRS participants under HB120	1.30	271.00	352.30
Nguyen,Jimmy Hoang Huy	Staff	2/24/2021	T3 - Long Term Projections	Revise the valuation system to change the projection assumptions used for the 40-year projection in the DB participants of the TRS participants under HB120	1.80	271.00	487.80

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nichols, Carly	Senior Manager	2/24/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss additional information needed to the run 40-year projections on liabilities arising from HB 120	0.20	655.00	131.00
Panagiotakis, Sofia	Senior Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Panagiotakis, Sofia	Senior Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Panagiotakis, Sofia	Senior Manager	2/24/2021	T3 - Long Term Projections	Participate on call with McKinsey, FOMB, J Santambrogio (EY), S Panagiotakis (EY), and S Sarna (EY) to review status of fiscal plan update and assignment of open items	0.50	720.00	360.00
Panagiotakis, Sofia	Senior Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Panagiotakis, Sofia	Senior Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Panagiotakis, Sofia	Senior Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Powell, Marc	Executive Director	2/24/2021	T3 - Long Term Projections	Detail quality review of proposer 1 financial evaluation package	3.70	810.00	2,997.00
Powell, Marc	Executive Director	2/24/2021	T3 - Long Term Projections	Continue detail quality review of proposer 1 financial evaluation package	3.90	810.00	3,159.00
Ramirez, Jessica I.	Senior	2/24/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), J. Ramirez (EY), and D. Sanchez-Riveron (EY- Partial Attendance) to discuss items identified per review of Exhibit J as of 2/24/2021.	1.70	445.00	756.50
Ramirez, Jessica I.	Senior	2/24/2021	T3 - Plan of Adjustment	Review updated Exhibit J of the Debtor's Cash Section of the POA DS on 02/24/2021 with cash balances as of the 12/31/2020 testing period.	2.90	445.00	1,290.50
Ramirez, Jessica I.	Senior	2/24/2021	T3 - Plan of Adjustment	Review updated Exhibit J of the Debtor's Cash Section of the POA DS on 02/24/2021 with restrictions designations as of the 12/31/2020 testing period.	1.80	445.00	801.00
Rubin, Joshua A.	Staff	2/24/2021	T3 - Long Term Projections	Prepare summary paragraph of estimate of annual health cost of severe gambling in Puerto Rico	0.60	245.00	147.00
Rubin, Joshua A.	Staff	2/24/2021	T3 - Long Term Projections	Review and revise table of state employment tax credit programs to remove programs that are tax deductions or cash payment incentives	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	2/24/2021	T3 - Plan of Adjustment	Participate in call with D. Sanchez-Riveron (EY) and A. Garcia (FOMB) to discuss newly identified account information for December 31 2020 cash balance report.	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	2/24/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), J. Ramirez (EY), and D. Sanchez-Riveron (EY- Partial Attendance) to discuss items identified per review of Exhibit J as of 2/24/2021.	1.10	245.00	269.50
Sanchez-Riveron, Déborah	Staff	2/24/2021	T3 - Creditor Mediation Support	Redacted	2.90	245.00	710.50
Sanchez-Riveron, Déborah	Staff	2/24/2021	T3 - Plan of Adjustment	Prepare listing of contact information for unresponsive agencies in response to requests from Proskauer supporting December 31 2020 cash balance report.	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	2/24/2021	T3 - Creditor Mediation Support	Redacted	1.30	245.00	318.50
Sanchez-Riveron, Déborah	Staff	2/24/2021	T3 - Plan of Adjustment	Update Exhibit J of the Debtor's Cash Section of the POA DS on 2/24/2021 with cash balances as of the 12/31/2020 testing period.	1.90	245.00	465.50
Sanchez-Riveron, Déborah	Staff	2/24/2021	T3 - Plan of Adjustment	Update Exhibit J of the Debtor's Cash Section of the POA DS on 2/24/2021 with restrictions designations as of the 12/31/2020 testing period.	1.60	245.00	392.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	2/24/2021	T3 - Long Term Projections	Participate in call with A Cruz (FOMB) to discuss civil service reform pilot. EY participants: A Chepenik (EY), G Malhotra (EY), and J Santambrogio (EY)	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	2/24/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), McKinsey, A Wolfe (FOMB), FOMB staff, and EY to discuss FY2022 fiscal plan forecast updates. EY participants: A Chepenik (EY) and J Santambrogio (EY)	2.10	810.00	1,701.00
Santambrogio, Juan	Executive Director	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Santambrogio, Juan	Executive Director	2/24/2021	T3 - Creditor Mediation Support	Redacted	1.60	810.00	1,296.00
Santambrogio, Juan	Executive Director	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Santambrogio, Juan	Executive Director	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Santambrogio, Juan	Executive Director	2/24/2021	T3 - Long Term Projections	Participate on call with McKinsey, FOMB, J Santambrogio (EY), S Panagiotakis (EY), and S Sarna (EY) to review status of fiscal plan update and assignment of open items	0.50	810.00	405.00
Santambrogio, Juan	Executive Director	2/24/2021	T3 - Plan of Adjustment	Review analysis of retirees impacted by proposed pension cut based on various thresholds	0.80	810.00	648.00
Santambrogio, Juan	Executive Director	2/24/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Sarna, Shavi	Senior Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Sarna, Shavi	Senior Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00
Sarna, Shavi	Senior Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Sarna, Shavi	Senior Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Sarna, Shavi	Senior Manager	2/24/2021	T3 - Long Term Projections	Participate on call with McKinsey, FOMB, J Santambrogio (EY), S Panagiotakis (EY), and S Sarna (EY) to review status of fiscal plan update and assignment of open items	0.50	720.00	360.00
Soutendijk, Tyler	Staff	2/24/2021	T3 - Long Term Projections	Combine correlation matrices for regression analysis over Growth Opportunity Sectors in Doing Business workstream	0.90	245.00	220.50
Soutendijk, Tyler	Staff	2/24/2021	T3 - Long Term Projections	Link Real Time Indicator dashboard with underlying source data	2.80	245.00	686.00
Stricklin, Todd	Senior	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.90	405.00	364.50
Stricklin, Todd	Senior	2/24/2021	T3 - Creditor Mediation Support	Redacted	1.20	405.00	486.00
Stuber, Emily Grace	Senior	2/24/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss additional information needed to the run 40-year projections on liabilities arising from HB 120	0.20	405.00	81.00
Stuber, Emily Grace	Senior	2/24/2021	T3 - Long Term Projections	Review new entrant data for TRS defined benefit plan for HB 120 projections for those in voluntary transition program	1.40	405.00	567.00
Tague, Robert	Executive Director	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	2/24/2021	T3 - Plan of Adjustment	Continue review of latest draft of disclosure statement focused on classes/pay-out dates for negotiated deals	0.80	810.00	648.00
Tague,Robert	Executive Director	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tague,Robert	Executive Director	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tague,Robert	Executive Director	2/24/2021	T3 - Plan of Adjustment	Participate in call with R. Tague (EY) and C. Good (EY) to discuss disclosure statement language regarding classes vs cash treatment timing	0.50	810.00	405.00
Tague,Robert	Executive Director	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Tague,Robert	Executive Director	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Tague,Robert	Executive Director	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Tague,Robert	Executive Director	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Tan,Riyandi	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	1.40	595.00	833.00
Tan,Riyandi	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Tan,Riyandi	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Thomas,Richard I	Partner/Principal	2/24/2021	T3 - Plan of Adjustment	Review supporting bank statements for a sample of ten accounts for the 12/31/2020 reporting period as of 2/24/2021.	1.30	870.00	1,131.00
Tucker,Varick Richaud Raphael	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Tucker,Varick Richaud Raphael	Manager	2/24/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Venkatramanan,Siddhu	Manager	2/24/2021	T3 - Plan of Adjustment	Analyze results of documentation troubleshoot process identified during the weekly workspace maintenance for the cash analysis workstream as of 2/24/2021.	2.60	595.00	1,547.00
Venkatramanan,Siddhu	Manager	2/24/2021	T3 - Plan of Adjustment	Update fields within the Relativity workspace to implement changes for the 12/31/2020 testing period as of 2/24/2021.	2.90	595.00	1,725.50
Yodice,Frank	Senior	2/24/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), F. Yodice (EY), D. Berger (EY), D. Mullins (EY) to discuss motor vehicle registration data and model.	0.50	445.00	222.50
Yodice,Frank	Senior	2/24/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), F. Yodice (EY), to discuss motor vehicle registration data	0.20	445.00	89.00
Yodice,Frank	Senior	2/24/2021	T3 - Long Term Projections	Participate in call with D. Berger (EY) and F. Yodice (EY) to discuss updates and format of motor vehicle registration data	0.20	445.00	89.00
Yodice,Frank	Senior	2/24/2021	T3 - Plan of Adjustment	Participate in call with K. Jacobsen (EY), F. Yodice (EY), B. Blackwell (Proskauer), L. Stafford (Proskauer), S. Ma (Proskauer), to discuss Disclosure Statement updates and draft timeline	0.10	445.00	44.50
Yodice,Frank	Senior	2/24/2021	T3 - Long Term Projections	Research Puerto Rico vehicle registration data and fees	0.40	445.00	178.00
Yodice,Frank	Senior	2/24/2021	T3 - Long Term Projections	Update CW Board Onboarding Slides to final version	0.80	445.00	356.00
Yodice,Frank	Senior	2/24/2021	T3 - Long Term Projections	Work on model summarizing motor vehicle registration data to identify the impact higher fees would have	1.60	445.00	712.00
Almbaid,Nahla	Staff	2/25/2021	T3 - Long Term Projections	Prepare sheet with a comparison for PRDOL and USDOL and Prepare summary of differences	2.40	245.00	588.00
Almbaid,Nahla	Staff	2/25/2021	T3 - Long Term Projections	Update UI claims model with PEUC changes for upcoming months	2.20	245.00	539.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Anderson,Evan W	Manager	2/25/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and K Chen (EY) to discuss PRIDCO workstream progress, observations, and deliverables.	0.50	595.00	297.50
Ban,Menuka	Manager	2/25/2021	T3 - Long Term Projections	Review Vaello Madero MOC letter 2_16_21 and EY analysis of the SSI impact to provide the clarification requested by R. Fuentes (EY)	0.60	595.00	357.00
Barati Stec,Izabella	Manager	2/25/2021	T3 - Long Term Projections		0.50	595.00	297.50
Barati Stec,Izabella	Manager	2/25/2021	T3 - Long Term Projections	Background research on casinos/VLTs/slot machines legalization in island economies	2.90	595.00	1,725.50
Barati Stec,Izabella	Manager	2/25/2021	T3 - Long Term Projections	Participate in call to discuss PS 132 and PS 0113 and legislative review updates on all other open bills. Attendees include R. Tague (EY), I. Stec (EY), D. Mullins (EY), J. Mackie (EY), J. Moran (EY), S. Dubinsky (EY), G. Ojeda (FOMB), V. Makdonado (FOMB), M Juarbe (FOMB).	0.50	595.00	297.50
Barati Stec,Izabella	Manager	2/25/2021	T3 - Long Term Projections	Prepare parts of S 113 Final analysis	2.80	595.00	1,666.00
Barati Stec,Izabella	Manager	2/25/2021	T3 - Long Term Projections	Respond to comments and restructure S 40	2.90	595.00	1,725.50
Bellas,Samuel Scott	Senior Manager	2/25/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY) and S Clawson (EY) regarding CW Real Estate Facility Management progress on pilot for PRIDCO lease assessment	0.20	720.00	144.00
Bellas,Samuel Scott	Senior Manager	2/25/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), and M Najder (EY) to discuss weekly status update and PBA sample set deck	0.80	720.00	576.00
Bellas,Samuel Scott	Senior Manager	2/25/2021	T3 - Long Term Projections	Submit Chart of Accounts data request for Facility Management spend, develop status report content, review report outline	3.70	720.00	2,664.00
Berger,Daniel L.	Manager	2/25/2021	T3 - Long Term Projections	Prepare response regarding CNE SSI Estimates which are significantly higher compared to EY estimates	0.80	595.00	476.00
Berger,Daniel L.	Manager	2/25/2021	T3 - Long Term Projections	Review MUNI SUT models path compared to commonwealth models SUT path (this is done is SAS code)	0.80	595.00	476.00
Burr,Jeremy	Manager	2/25/2021	T3 - Long Term Projections	Participate in debrief call with V Bernal (FOMB) and J. Burr (EY) to discuss the PRIDCO kick-off call and FOMB's response	0.40	595.00	238.00
Burr,Jeremy	Manager	2/25/2021	T3 - Long Term Projections	Participate in meeting with C Ortiz (FOMB), M Lopez (FOMB), and J Burr (EY) to discuss the PayGo due diligence submission to update the fiscal plan	1.10	595.00	654.50
Burr,Jeremy	Manager	2/25/2021	T3 - Long Term Projections	Participate in meeting with J Santambrogio (EY) and J Burr (EY) to discuss the PayGo due diligence summary deck	0.60	595.00	357.00
Burr,Jeremy	Manager	2/25/2021	T3 - Long Term Projections	Participate in PRIDCO 2021 Fiscal Plan FY21 Budget: Outlook and Next Steps meeting with PRIDCO, AAFAF, Ankura, FOMB, E Heath (EY), J Burr (EY), M Canter (EY), and J Matla (EY)	0.50	595.00	297.50
Burr,Jeremy	Manager	2/25/2021	T3 - Long Term Projections	Prepare template side on budget to actuals for PayGo to be presented to the FOMB	1.20	595.00	714.00
Burr,Jeremy	Manager	2/25/2021	T3 - Long Term Projections	Prepare template slide for FY21 to FY22 PayGo comparison	0.60	595.00	357.00
Burr,Jeremy	Manager	2/25/2021	T3 - Long Term Projections	Prepare template slide for number of participants in the PayGO system for fiscal plan updates	0.80	595.00	476.00
Burr,Jeremy	Manager	2/25/2021	T3 - Long Term Projections	Prepare template slide of outstanding debt obligations for PayGo	0.50	595.00	297.50
Campbell,Nnaji-Semayi	Senior	2/25/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY), F. Mira (EY), W. Latham (EY) and N. Campbell (EY) - discussion on progression of Proposer 1 Analysis Presentation; discussion of specific changes regarding formatting and structure.	1.90	445.00	845.50
Campbell,Nnaji-Semayi	Senior	2/25/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY), T.Yang (EY), W. Latham (EY) and N. Campbell (EY) - discussion to distribute work based on earlier discussion (discussion of specific changes regarding formatting; and structure) related to Proposer 1 Analysis Presentation.	1.20	445.00	534.00
Campbell,Nnaji-Semayi	Senior	2/25/2021	T3 - Long Term Projections	Amend criteria markers throughout deck and tie in third indicator based on analysis	0.80	445.00	356.00
Campbell,Nnaji-Semayi	Senior	2/25/2021	T3 - Long Term Projections	Review and revise workplan /schedule and budget information	1.60	445.00	712.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Canter, Matthew Alan	Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.10	595.00	59.50
Canter, Matthew Alan	Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Canter, Matthew Alan	Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Chan, Jonathan	Manager	2/25/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Chan (EY) to discuss action items as of 2/25/2021 in preparation for December 31, 2020 report.	0.10	595.00	59.50
Chan, Jonathan	Manager	2/25/2021	T3 - Plan of Adjustment	Prepare Relativity workspace data export as of 02/25/21 for 12/31/20 cash balances reporting.	2.10	595.00	1,249.50
Chan, Jonathan	Manager	2/25/2021	T3 - Plan of Adjustment	Review analysis of accounts in past reporting periods, prior to 12/31/20, that require testing of bank documentation.	1.70	595.00	1,011.50
Chan, Jonathan	Manager	2/25/2021	T3 - Plan of Adjustment	Review analysis of government account balances prepared by OCIF and provided by AAFAF for information to be incorporated into the cash balance review as of the 12/31/2020 reporting period.	1.20	595.00	714.00
Chan, Jonathan	Manager	2/25/2021	T3 - Plan of Adjustment	Update Exhibit J of the Debtor's Cash Section of the POA DS on 02/25/21 with restrictions designations as of the 12/31/20 testing period.	2.20	595.00	1,309.00
Chan, Jonathan	Manager	2/25/2021	T3 - Plan of Adjustment	Update Relativity workspace to populate estimated balances provided by accountholder for the 12/31/2020 reporting period for COFIM accounts.	2.90	595.00	1,725.50
Chawla, Sonia	Manager	2/25/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Ramirez (EY) to discuss items related to the reporting workbook as of 2/25/2020 for the December 31, 2020 rollforward period.	0.30	595.00	178.50
Chawla, Sonia	Manager	2/25/2021	T3 - Plan of Adjustment	Perform second level review over draft analysis to FOMB with 12/31/2020 cash balance information.	0.30	595.00	178.50
Chawla, Sonia	Manager	2/25/2021	T3 - Plan of Adjustment	Perform second level review over updated draft analysis to FOMB with 12/31/2020 cash balance information.	0.20	595.00	119.00
Chawla, Sonia	Manager	2/25/2021	T3 - Plan of Adjustment	Reconcile the Debtors' Cash Section of the POA DS sent on 02/24/2021 against the updated 12/31/2020 cash balances reporting workbook analysis, updated with additional cash information on 02/25/2021.	0.40	595.00	238.00
Chen, Shi	Senior	2/25/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and K Chen (EY) to discuss PRIDCO workstream progress, observations, and deliverables.	0.50	445.00	222.50
Chen, Shi	Senior	2/25/2021	T3 - Long Term Projections	Review and assess PRIDCO client data and prepared status update slides	1.70	445.00	756.50
Chepenik, Adam Brandon	Partner/Principal	2/25/2021	T3 - Long Term Projections	Participate in call with A Kleine (EY) and A Chepenik (EY) to discuss transformation request from A Cruz (FOMB)	0.40	870.00	348.00
Chepenik, Adam Brandon	Partner/Principal	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.10	870.00	87.00
Chepenik, Adam Brandon	Partner/Principal	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.20	870.00	174.00
Chepenik, Adam Brandon	Partner/Principal	2/25/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Chepenik, Adam Brandon	Partner/Principal	2/25/2021	T3 - Creditor Mediation Support	Redacted	2.10	870.00	1,827.00
Chepenik, Adam Brandon	Partner/Principal	2/25/2021	T3 - Creditor Mediation Support	Redacted	1.90	870.00	1,653.00
Chepenik, Adam Brandon	Partner/Principal	2/25/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), M Canter (EY), and J Federer (EY) to discuss request for identifying vacant properties for purposes of monetization	0.10	870.00	87.00
Clawson, Stephen	Senior	2/25/2021	T3 - Long Term Projections	Conduct preliminary FM calculations and update status report	2.20	445.00	979.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Clawson,Stephen	Senior	2/25/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY) and S Clawson (EY) regarding CW Real Estate Facility Management progress on pilot for PRIDCO lease assessment	0.20	445.00	89.00
Dubinsky,Shawn	Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Dubinsky,Shawn	Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Dubinsky,Shawn	Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Dubinsky,Shawn	Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Dubinsky,Shawn	Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Dubinsky,Shawn	Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	2/25/2021	T3 - Long Term Projections	Participate in call to discuss PS 132 and PS 0113 and legislative review updates on all other open bills. Attendees include R. Tague (EY), I. Stec (EY), D. Mullins (EY), J. Mackie (EY), J. Moran (EY), S. Dubinsky (EY), G. Ojeda (FOMB), V. Maldonado (FOMB), M Juarbe (FOMB).	0.50	595.00	297.50
Dubinsky,Shawn	Manager	2/25/2021	T3 - Long Term Projections	Review financial analysis and legislative overview of proposed PS132 and PS0113 by EY Quest to understand tax impacts and underlying changes to the Commonwealth and Municipality fiscal planning and financial impacts	0.60	595.00	357.00
Dubinsky,Shawn	Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Federer,Joshua Lee	Staff	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.10	245.00	24.50
Federer,Joshua Lee	Staff	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.60	245.00	147.00
Gelfond,Hilary	Staff	2/25/2021	T3 - Long Term Projections	Compile household economic and demographic from ACS to use in a comparison against SIPP to determine which dataset should be used in SSI, SNAP and LIS models	0.60	245.00	147.00
Gelfond,Hilary	Staff	2/25/2021	T3 - Long Term Projections	Conduct initial reviews of the economic impacts of bills 92 and 172 in Fiscal Notes	1.80	245.00	441.00
Gelfond,Hilary	Staff	2/25/2021	T3 - Long Term Projections	Prepare GNP model to account for employment loss differentials among full and part time workers	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/25/2021	T3 - Long Term Projections	Prepare GNP model to account for wage differentials among full and part time workers	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/25/2021	T3 - Long Term Projections	Review progress on shift share analysis and download IMPLAN for use in modelling GNP effects	0.60	245.00	147.00
Glavin,Amanda Jane	Senior	2/25/2021	T3 - Long Term Projections	Prepare table of state VLT terminal totals to revenue ratios	1.30	445.00	578.50
Glavin,Amanda Jane	Senior	2/25/2021	T3 - Long Term Projections	Pull cannibalization elasticities from a study to apply to QUEST analysis	1.60	445.00	712.00
Glavin,Amanda Jane	Senior	2/25/2021	T3 - Long Term Projections	Review of Act 40-2020 Section 92	2.80	445.00	1,246.00
Glavin,Amanda Jane	Senior	2/25/2021	T3 - Long Term Projections	Review presence of illegal VLTs in Puerto Rico	1.90	445.00	845.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	2/25/2021	T3 - Long Term Projections	Participate in call with members from the Retirement Board, FOMB, Milliman, and EY to discuss updates from the 7/1/2018 valuation results. EY participants included J Santambrogio (EY), S Levy (EY) and C Good (EY)	0.60	519.00	311.40
Good JR,Clark E	Manager	2/25/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and M Rieker (FOMB) to discuss updates to the histogram slides	0.20	519.00	103.80
Good JR,Clark E	Manager	2/25/2021	T3 - Long Term Projections	Review unusual benefit / age combinations on data received by retirement board for possible explanations	0.40	519.00	207.60
Good JR,Clark E	Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Good JR,Clark E	Manager	2/25/2021	T3 - Long Term Projections	Revise histogram slides to show various grouping levels to provide FOMB with options for presentation in public board meeting	0.90	519.00	467.10
Good JR,Clark E	Manager	2/25/2021	T3 - Long Term Projections	Revise histogram slide on request of FOMB to regroup the higher paid pensioners by different benefit levels	1.10	519.00	570.90
Heath,Emma	Senior Manager	2/25/2021	T3 - Long Term Projections	Participate in PRIDCO 2021 Fiscal Plan FY21 Budget: Outlook and Next Steps meeting with PRIDCO, AAFAP, Ankura, FOMB, E Heath (EY), J Burr (EY), M Canter (EY), and J Matla (EY)	0.50	720.00	360.00
Jacobsen,Katherine Anne	Senior	2/25/2021	T3 - Plan of Adjustment	Draft email summarizing outstanding items in Disclosure Statement to EY team	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	2/25/2021	T3 - Plan of Adjustment	Draft email summarizing status of Disclosure Statement draft to Proskauer	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	2/25/2021	T3 - Plan of Adjustment	Review section on covid in Disclosure Statement	1.20	445.00	534.00
Jacobsen,Katherine Anne	Senior	2/25/2021	T3 - Plan of Adjustment	Review section on recent Administrative Determinations in Disclosure Statement	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	2/25/2021	T3 - Plan of Adjustment	Review section on recent Executive Orders in Disclosure Statement	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	2/25/2021	T3 - Plan of Adjustment	Review section on risk factors in Disclosure Statement	0.70	445.00	311.50
Kleine,Andrew	Senior Manager	2/25/2021	T3 - Long Term Projections	Participate in call with A Kleine (EY) and A Chepenik (EY) to discuss transformation request from A Cruz (FOMB)	0.40	720.00	288.00
Knapp,Nicole Penelope	Senior	2/25/2021	T3 - Long Term Projections	Draft assumptions to extended benefits in the unemployment forecast to include both an inflow to EB and an outflow. Incorporate the exhaustion rate	1.10	445.00	489.50
Knapp,Nicole Penelope	Senior	2/25/2021	T3 - Long Term Projections	Draft property tax estimates of Act 20 to use personal property database from CRIM instead of real property database.	1.30	445.00	578.50
Knapp,Nicole Penelope	Senior	2/25/2021	T3 - Long Term Projections	Review and revise estimates for act 20 provisions in Fiscal Note 40 to show the new down-side scenario	1.70	445.00	756.50
Knapp,Nicole Penelope	Senior	2/25/2021	T3 - Long Term Projections	Review feedback on Fiscal Note for section 40. Reconsider the downside scenario to be the revenue neutral outcome.	1.20	445.00	534.00
Knapp,Nicole Penelope	Senior	2/25/2021	T3 - Long Term Projections	Update unemployment forecast to reflect the weekly unemployment release from USDOL	1.20	445.00	534.00
Konstand,Sara	Manager	2/25/2021	T3 - Long Term Projections	Analyze potential sites for PBA pilot and determine viability for inclusion	3.20	595.00	1,904.00
Konstand,Sara	Manager	2/25/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), and M Najder (EY) to discuss weekly status update and PBA sample set deck	0.80	595.00	476.00
Latham,Willow Genevieve	Senior	2/25/2021	T3 - Long Term Projections	Additional edits to overall structure and experience section content of Proposer 1 Analysis presentation based on discussion with EY team	2.60	445.00	1,157.00
Latham,Willow Genevieve	Senior	2/25/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY), F. Mira (EY), W. Latham (EY) and N. Campbell (EY) - discussion on progression of Proposer 1 Analysis Presentation; discussion of specific changes regarding formatting and structure.	1.90	445.00	845.50
Latham,Willow Genevieve	Senior	2/25/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY), T.Yang (EY), W. Latham (EY) and N. Campbell (EY) - discussion to distribute work based on earlier discussion (discussion of specific changes regarding formatting; and structure) related to Proposer 1 Analysis Presentation.	1.20	445.00	534.00
Levy,Sheva R	Partner/Principal	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.70	721.00	504.70

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	2/25/2021	T3 - Long Term Projections	Participate in call with members from the Retirement Board, FOMB, Milliman, and EY to discuss updates from the 7/1/2018 valuation results. EY participants included J Santambrogio (EY), S Levy (EY) and C Good (EY)	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	2/25/2021	T3 - Long Term Projections	Review edits needs to slide summarizing HB 523	0.20	721.00	144.20
Levy,Sheva R	Partner/Principal	2/25/2021	T3 - Long Term Projections	Respond via e-mail to questions from FOMB related to census data needs for pension balloting process	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	2/25/2021	T3 - Long Term Projections	Review edits needs to slide summarizing P de la S 533	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	2/25/2021	T3 - Long Term Projections	Review updates needed to demographic assumptions for paygo projections based on Milliman updates on demographic experience	0.60	721.00	432.60
Mackie,James	Executive Director	2/25/2021	T3 - Long Term Projections	Review QUEST fiscal notes	0.60	810.00	486.00
Mackie,James	Executive Director	2/25/2021	T3 - Long Term Projections	Participate in call to discuss PS 132 and PS 0113 and legislative review updates on all other open bills. Attendees include R. Tague (EY), I. Stec (EY), D. Mullins (EY), J. Mackie (EY), J. Moran (EY), S. Dubinsky (EY), G. Ojeda (FOMB), V. Maldonado (FOMB), M Juarbe (FOMB).	0.50	810.00	405.00
Mairena,Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Chan (EY) to discuss action items as of 2/25/2021 in preparation for December 31, 2020 report.	0.10	245.00	24.50
Mairena,Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Prepare draft email to 911 Emergency Systems Bureau regarding no new/closed accounts and bank statement information as of 2/25/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Family regarding no new/closed accounts as of 2/25/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Prepare draft email to Independent Consumer Protection Office regarding no new/closed accounts as of 2/25/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Prepare draft email to Office for Community and Socioeconomic Development of Puerto Rico regarding no new/closed accounts as of 2/25/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Prepare draft email to Parole Board regarding no new/closed accounts as of 2/25/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Prepare draft email to PR Federal Affairs Administration regarding no new/closed accounts and bank statement information as of 2/25/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Prepare draft email to Puerto Rico Education Council regarding no new/closed accounts as of 2/25/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Prepare draft email to Puerto Rico Energy Commission (Energy Bureau) regarding no new/closed accounts as of 2/25/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Prepare draft email to Statistics Institute of PR regarding no new/closed accounts as of 2/25/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Prepare draft email to Telecommunications Regulatory Board (Telecommunications Bureau) regarding no new/closed accounts as of 2/25/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Prepare draft email to Vocational Rehabilitation regarding no new/closed accounts and bank statement information as of 2/25/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 02/25/2021 for Municipal Revenue Collection Center (CRIM) for the December 31, 2020 testing period.	1.10	245.00	269.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Analyze PR Federal Affairs Administration account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Analyze 911 Emergency Systems Bureau account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Analyze Vocational Rehabilitation account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Analyze Parole Board account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Analyze Telecommunications Regulatory Board (Telecommunications Bureau) account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Analyze Statistics Institute of PR account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Analyze Puerto Rico Education Council account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Analyze Puerto Rico Energy Commission (Energy Bureau) account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Analyze Consumer Protection Office account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Analyze Office for Community and Socioeconomic Development of Puerto Rico account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Analyze Public Service Regulatory Board account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/25/2021	T3 - Plan of Adjustment	Analyze Department of Family account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Malhotra, Gaurav	Partner/Principal	2/25/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Malhotra, Gaurav	Partner/Principal	2/25/2021	T3 - Creditor Mediation Support	Redacted	2.10	870.00	1,827.00
Malhotra, Gaurav	Partner/Principal	2/25/2021	T3 - Creditor Mediation Support	Redacted	1.90	870.00	1,653.00
Matla, Jonathan	Senior	2/25/2021	T3 - Long Term Projections	Participate in PRIDCO 2021 Fiscal Plan FY21 Budget: Outlook and Next Steps meeting with PRIDCO, AAFAF, Ankura, FOMB, E Heath (EY), J Burr (EY), M Canter (EY), and J Matla (EY)	0.50	445.00	222.50
Meyerowitz, Andrea Grace	Senior Manager	2/25/2021	T3 - Long Term Projections	Detail review of RFP document to inform structure of onboarding package and program structure package	1.80	720.00	1,296.00
Mira, Francisco Jose	Senior Manager	2/25/2021	T3 - Long Term Projections	Amend Methodology and Experience section of CN proposal analysis draft presentation	1.10	720.00	792.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mira,Francisco Jose	Senior Manager	2/25/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY), F. Mira (EY), W. Latham (EY) and N. Campbell (EY) - discussion on progression of Proposer 1 Analysis Presentation; discussion of specific changes regarding formatting and structure.	1.90	720.00	1,368.00
Moran-Eserski,Javier	Senior	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.90	445.00	400.50
Moran-Eserski,Javier	Senior	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.30	445.00	133.50
Moran-Eserski,Javier	Senior	2/25/2021	T3 - Long Term Projections	Participate in call to discuss PS 132 and PS 0113 and legislative review updates on all other open bills. Attendees include R. Tague (EY), I. Stec (EY), D. Mullins (EY), J. Mackie (EY), J. Moran (EY), S. Dubinsky (EY), G. Ojeda (FOMB), V. Maldonado (FOMB), M Juarbe (FOMB).	0.50	445.00	222.50
Moran-Eserski,Javier	Senior	2/25/2021	T3 - Long Term Projections	Review the projected municipal ASES obligation for FY2022 provided by the agency to ensure it aligns with the fiscal plan and budget	0.70	445.00	311.50
Moran-Eserski,Javier	Senior	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.70	445.00	311.50
Mullins,Daniel R	Executive Director	2/25/2021	T3 - Long Term Projections	Participate in call to discuss PS 132 and PS 0113 and legislative review updates on all other open bills. Attendees include R. Tague (EY), I. Stec (EY), D. Mullins (EY), J. Mackie (EY), J. Moran (EY), S. Dubinsky (EY), G. Ojeda (FOMB), V. Maldonado (FOMB), M Juarbe (FOMB)	0.50	810.00	405.00
Mullins,Daniel R	Executive Director	2/25/2021	T3 - Long Term Projections	Review of Fiscal note production and timing and initial review of HB note intake and refinements to analysis of S 40	1.30	810.00	1,053.00
Mullins,Daniel R	Executive Director	2/25/2021	T3 - Long Term Projections	Review SSI benefit estimate, comparison to external estimate and forward of EY estimation and explanation of methodology to FOMB	1.10	810.00	891.00
Nagarajan,Snigdha	Staff	2/25/2021	T3 - Creditor Mediation Support	Redacted	1.90	245.00	465.50
Nagarajan,Snigdha	Staff	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	2/25/2021	T3 - Creditor Mediation Support	Redacted	1.10	245.00	269.50
Nagarajan,Snigdha	Staff	2/25/2021	T3 - Creditor Mediation Support	Redacted	2.40	245.00	588.00
Nagarajan,Snigdha	Staff	2/25/2021	T3 - Creditor Mediation Support	Redacted	2.20	245.00	539.00
Najder,Michal	Senior	2/25/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY) and J Federer (EY) to discuss PBA lease data and integration into PowerBI	0.60	445.00	267.00
Najder,Michal	Senior	2/25/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), and M Najder (EY) to discuss weekly status update and PBA sample set deck	0.80	445.00	356.00
Neziroski,David	Staff	2/25/2021	T3 - Fee Applications / Retention	Make addition amendments to the December application	3.70	245.00	906.50
Nguyen,Jimmy Hoang Huy	Staff	2/25/2021	T3 - Long Term Projections	Revise the valuation system to change the projection assumptions used for the 40-year projection in the DB-LOA participants of the TRS participants under HB120 to reflect 0% active population growth or replacing new entrants	1.40	271.00	379.40
Nguyen,Jimmy Hoang Huy	Staff	2/25/2021	T3 - Long Term Projections	Revise the valuation system to change the projection assumptions used for the 40-year projection in the Hybrid participants of the TRS participants under HB120 to reflect 0% active population growth or replacing new entrants	1.70	271.00	460.70
Nguyen,Jimmy Hoang Huy	Staff	2/25/2021	T3 - Long Term Projections	Revise the valuation system to change the projection assumptions used for the 40-year projection in the DB participants of the TRS participants under HB120 to reflect 0% active population growth or replacing new entrants	1.80	271.00	487.80

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Panagiotakis,Sofia	Senior Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	1.50	720.00	1,080.00
Powell,Marc	Executive Director	2/25/2021	T3 - Long Term Projections	Detail quality review of proposer 1 evaluation package appendix material	2.90	810.00	2,349.00
Powell,Marc	Executive Director	2/25/2021	T3 - Long Term Projections	Detail quality review of Proposer 1 summary information evaluation package	1.90	810.00	1,539.00
Ramirez,Aaron	Senior	2/25/2021	T3 - Long Term Projections	Edits to the responsiveness checklist section to include creating new tables and organization and merger of the financial proposal section	2.20	445.00	979.00
Ramirez,Aaron	Senior	2/25/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY), F. Mira (EY), W. Latham (EY) and N. Campbell (EY) - discussion on progression of Proposer 1 Analysis Presentation; discussion of specific changes regarding formatting and structure.	1.90	445.00	845.50
Ramirez,Aaron	Senior	2/25/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY), T.Yang (EY), W. Latham (EY) and N. Campbell (EY) - discussion to distribute work based on earlier discussion (discussion of specific changes regarding formatting; and structure) related to Proposer 1 Analysis Presentation.	1.20	445.00	534.00
Ramirez,Jessica I.	Senior	2/25/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Ramirez (EY) to discuss items related to the reporting workbook as of 2/25/2020 for the December 31, 2020 rollforward period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	2/25/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis for presentation of "Not Reviewed POA" Information on 02/25/2021.	1.60	445.00	712.00
Ramirez,Jessica I.	Senior	2/25/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis for presentation of "Sources of Cash" Information on 02/25/2021.	1.40	445.00	623.00
Ramirez,Jessica I.	Senior	2/25/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis for presentation of "Uses of Cash" Information on 02/25/2021.	1.60	445.00	712.00
Ramirez,Jessica I.	Senior	2/25/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis with newly obtained cash balances on 02/25/2021.	2.80	445.00	1,246.00
Robles,Daniel Alexander	Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	2.00	595.00	1,190.00
Robles,Daniel Alexander	Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	2.00	595.00	1,190.00
Rubin,Joshua A.	Staff	2/25/2021	T3 - Long Term Projections	Prepare table comparing EY's growth opportunity sectors with top 20 fastest growing industries identified by the Puerto Department of Labor	0.80	245.00	196.00
Sanchez-Riveron,Déborah	Staff	2/25/2021	T3 - Plan of Adjustment	Perform reconciliation of OCIF reports against account balances in December 31, 2020 reporting workbook for accounts held at First Bank	2.60	245.00	637.00
Sanchez-Riveron,Déborah	Staff	2/25/2021	T3 - Plan of Adjustment	Perform reconciliation of OCIF reports against account balances in December 31, 2020 reporting workbook for accounts held at Oriental Bank	2.10	245.00	514.50
Sanchez-Riveron,Déborah	Staff	2/25/2021	T3 - Plan of Adjustment	Prepare detail listing of account balances, along with restriction information, for the December 31, 2020 reporting period in response to FOMB requests.	1.40	245.00	343.00
Sanchez-Riveron,Déborah	Staff	2/25/2021	T3 - Plan of Adjustment	Review information related unidentified accounts listed in OCIF reports for accounts held at First Bank	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	2/25/2021	T3 - Plan of Adjustment	Review information related unidentified accounts listed in OCIF reports for accounts held at Oriental Bank	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	2/25/2021	T3 - Plan of Adjustment	Update detail listing of account balances, along with restriction information, for the December 31, 2020 reporting period in response to FOMB requests.	2.20	245.00	539.00
Sanchez-Riveron,Déborah	Staff	2/25/2021	T3 - Plan of Adjustment	Update Exhibit J of the Debtor's Cash Section of the POA DS on 2/25/2021 with cash balances as of the 12/31/2020 testing period.	0.60	245.00	147.00
Santambrogio,Juan	Executive Director	2/25/2021	T3 - Plan of Adjustment	Make changes to updated version of draft disclosure statement to be filed with the bankruptcy court	2.20	810.00	1,782.00
Santambrogio,Juan	Executive Director	2/25/2021	T3 - Long Term Projections	Participate in call with members from the Retirement Board, FOMB, Milliman, and EY to discuss updates from the 7/1/2018 valuation results. EY participants included J Santambrogio (EY), S Levy (EY) and C Good (EY)	0.60	810.00	486.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	2/25/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Santambrogio, Juan	Executive Director	2/25/2021	T3 - Creditor Mediation Support	Redacted	2.10	810.00	1,701.00
Santambrogio, Juan	Executive Director	2/25/2021	T3 - Creditor Mediation Support	Redacted	1.90	810.00	1,539.00
Santambrogio, Juan	Executive Director	2/25/2021	T3 - Long Term Projections	Participate in meeting with J Santambrogio (EY) and J Burr (EY) to discuss the PayGo due diligence summary deck	0.60	810.00	486.00
Sarna, Shavi	Senior Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	1.50	720.00	1,080.00
Sarna, Shavi	Senior Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Soutendijk, Tyler	Staff	2/25/2021	T3 - Long Term Projections	Draft script for regression analysis from correlation matrices output	2.70	245.00	661.50
Soutendijk, Tyler	Staff	2/25/2021	T3 - Long Term Projections	Rebuild PREM indices from master database in Real Time Data Update workstream	0.80	245.00	196.00
Soutendijk, Tyler	Staff	2/25/2021	T3 - Long Term Projections	Summarize comparison between EY opportunity gap analysis results and US Department of Labor results	1.20	245.00	294.00
Stuber, Emily Grace	Senior	2/25/2021	T3 - Long Term Projections	Review new entrant data for TRS defined benefit plan for HB 120 projections	1.70	405.00	688.50
Tague, Robert	Executive Director	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Tague, Robert	Executive Director	2/25/2021	T3 - Long Term Projections	Participate in call to discuss PS 132 and PS 0113 and legislative review updates on all other open bills. Attendees include R. Tague (EY), I. Stec (EY), D. Mullins (EY), J. Mackie (EY), J. Moran (EY), S. Dubinsky (EY), G. Ojeda (FOMB), V. Maldonado (FOMB), M. Juarbe (FOMB).	0.50	810.00	405.00
Tague, Robert	Executive Director	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Tan, Riyandi	Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Tan, Riyandi	Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Tan, Riyandi	Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Tucker, Varick Richaud Raphael	Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Tucker, Varick Richaud Raphael	Manager	2/25/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Venkatramanan, Siddhu	Manager	2/25/2021	T3 - Plan of Adjustment	Perform analysis to identify action items after updates are implemented to the Relativity testing platform, to ensure accurate testing of account balances as of 2/25/2021.	2.40	595.00	1,428.00
Yang, Tianyi	Manager	2/25/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY), T. Yang (EY), W. Latham (EY) and N. Campbell (EY) - discussion to distribute work based on earlier discussion (discussion of specific changes regarding formatting; and structure) related to Proposer 1 Analysis Presentation.	1.20	595.00	714.00
Yang, Tianyi	Manager	2/25/2021	T3 - Long Term Projections	Review overall updated deck for consistency in presentation	0.50	595.00	297.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Yang,Tianyi	Manager	2/25/2021	T3 - Long Term Projections	Review supplement notes section of the financial statements of CN proposal	1.30	595.00	773.50
Yang,Tianyi	Manager	2/25/2021	T3 - Long Term Projections	Update key observations and findings of the financial sections of CN proposal analysis draft presentation	1.20	595.00	714.00
Almbaid,Nahla	Staff	2/26/2021	T3 - Long Term Projections	Research effect of change in non earnings income on mobility	0.70	245.00	171.50
Anderson,Evan W	Manager	2/26/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and K Chen (EY) to discuss PRIDCO workstream progress, observations, and deliverables.	0.60	595.00	357.00
Ban,Menuka	Manager	2/26/2021	T3 - Long Term Projections	Municipal fiscal plan sales and use tax forecast feedback review from D. Mullins (EY) and J. Mackie (EY)	1.60	595.00	952.00
Barati Stec,Izabella	Manager	2/26/2021	T3 - Long Term Projections	Background research on IRS report on Act 20	2.30	595.00	1,368.50
Barati Stec,Izabella	Manager	2/26/2021	T3 - Long Term Projections	Background research on IRS report on Act 22	1.40	595.00	833.00
Barati Stec,Izabella	Manager	2/26/2021	T3 - Long Term Projections	Review the PR legislation for acts similar with Act 20	1.10	595.00	654.50
Barati Stec,Izabella	Manager	2/26/2021	T3 - Long Term Projections	Perform final edits on act 132	0.90	595.00	535.50
Barati Stec,Izabella	Manager	2/26/2021	T3 - Long Term Projections	Update the FN tracking sheet	0.80	595.00	476.00
Barati Stec,Izabella	Manager	2/26/2021	T3 - Long Term Projections	Update the S 132, vetting document for final review	2.30	595.00	1,368.50
Barati Stec,Izabella	Manager	2/26/2021	T3 - Long Term Projections	Update the Sc113, vetting document for final review	2.40	595.00	1,428.00
Bellas,Samuel Scott	Senior Manager	2/26/2021	T3 - Long Term Projections	Participate in meeting with S Konstand (EY) and M Najder (EY) regarding progressing the pilot restacking for PBA offices in San Juan	0.20	720.00	144.00
Bellas,Samuel Scott	Senior Manager	2/26/2021	T3 - Long Term Projections	Review draft report for restack and future of work for San Juan office portfolio	1.80	720.00	1,296.00
Berger,Daniel L.	Manager	2/26/2021	T3 - Long Term Projections	Edits to PREM code that had been updated by analyst	0.90	595.00	535.50
Berger,Daniel L.	Manager	2/26/2021	T3 - Long Term Projections	Participate in a working session with D. Berger (EY) and J. Moran-Eserski (EY) to discuss the final year-end liquidation for FY2020	0.20	595.00	119.00
Berger,Daniel L.	Manager	2/26/2021	T3 - Long Term Projections	Review property tax data from CRIM (in depth review / data analysis)	1.20	595.00	714.00
Berger,Daniel L.	Manager	2/26/2021	T3 - Long Term Projections	Review updates to PREM worksheets (this causes issues every MEU so we updated the coding to be less error prone)	1.10	595.00	654.50
Burr,Jeremy	Manager	2/26/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and J Burr (EY) to discuss the PayGo due diligence submission to the FOMB by the Retirement Board	0.30	595.00	178.50
Burr,Jeremy	Manager	2/26/2021	T3 - Long Term Projections	Participate in call with FOMB, Proskauer, C Good (EY), J Santambrogio (EY) and J Burr (EY) to discuss proposed house bills 164, 533 and 523 and their compliance with the fiscal plan	0.90	595.00	535.50
Burr,Jeremy	Manager	2/26/2021	T3 - Long Term Projections	Prepare template slide for one-time payments for PayGo to be presented to the FOMB	0.80	595.00	476.00
Burr,Jeremy	Manager	2/26/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Burr,Jeremy	Manager	2/26/2021	T3 - Long Term Projections	Review PRIDCO fiscal plan submission data	0.90	595.00	535.50
Burr,Jeremy	Manager	2/26/2021	T3 - Long Term Projections	Review the current summary of PRIDCO data submission to be reviewed with the FOMB	0.40	595.00	238.00
Campbell,Nnaji-Semayi	Senior	2/26/2021	T3 - Long Term Projections	Begin to migrate and update presentation template for Tilson deck, specifically introduction	0.70	445.00	311.50
Campbell,Nnaji-Semayi	Senior	2/26/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), M. Powell (EY) A. Meyerowitz (EY) Partial - updates on evaluation schedule, walk through and discussion of Proposer 1 Analysis presentation	1.30	445.00	578.50
Canter,Matthew Alan	Manager	2/26/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Canter,Matthew Alan	Manager	2/26/2021	T3 - Creditor Mediation Support	Redacted	0.10	595.00	59.50
Canter,Matthew Alan	Manager	2/26/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Canter,Matthew Alan	Manager	2/26/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Canter,Matthew Alan	Manager	2/26/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Chan,Jonathan	Manager	2/26/2021	T3 - Plan of Adjustment	Participate in call with D. Sanchez-Riveron (EY) and J. Chan (EY) to discuss potential setup of document repository for efficient production of requested documentation to external parties as of the 12/31/2020 reporting period.	0.10	595.00	59.50
Chan,Jonathan	Manager	2/26/2021	T3 - Plan of Adjustment	Participate in call with D. Sanchez-Riveron (EY) and J. Chan (EY) to discuss results of comparison of OCIF reports with known population of accounts for the December 31, 2020, reporting period	0.40	595.00	238.00
Chan,Jonathan	Manager	2/26/2021	T3 - Plan of Adjustment	Prepare required follow-ups resulting from OCIF reports of bank balances provided by AAFAF as of 02/26/21.	1.60	595.00	952.00
Chan,Jonathan	Manager	2/26/2021	T3 - Plan of Adjustment	Review information in Disclosure Statement from Conway Mackenzie regarding TSA Sweep accounts.	0.60	595.00	357.00
Chan,Jonathan	Manager	2/26/2021	T3 - Plan of Adjustment	Update Exhibit J of the Debtor's Cash Section of the POA DS on 02/26/21 with change to balances as of the 12/31/20 testing period.	2.80	595.00	1,666.00
Chan,Jonathan	Manager	2/26/2021	T3 - Plan of Adjustment	Update Relativity workspace to populate estimated balances provided by AAFAF for the 12/31/20 reporting period as of 2/26/21.	2.40	595.00	1,428.00
Chan,Jonathan	Manager	2/26/2021	T3 - Plan of Adjustment	Update the 12/31/2020 reporting period waterfall analysis of unrestricted cash balances on 02/26/21.	1.60	595.00	952.00
Chawla,Sonia	Manager	2/26/2021	T3 - Plan of Adjustment	Perform second level review of updates to Debtors' Cash Section of the POA DS for movement between unreviewed and unrestricted categorizations for accounts for the 12/31/2020 reporting period.	0.30	595.00	178.50
Chawla,Sonia	Manager	2/26/2021	T3 - Plan of Adjustment	Review action items resulting from the reconciliation of OCIF Reports with 12/31/2020 cash balances against the FOMB's population of 12/31/2020 cash balances.	0.40	595.00	238.00
Chawla,Sonia	Manager	2/26/2021	T3 - Plan of Adjustment	Review action items resulting from the reconciliation of the Debtors' Cash Section of the POA DS sent on 02/24/2021 against the updated 12/31/2020 cash balances reporting workbook analysis, updated with additional cash information on 02/26/2021.	0.30	595.00	178.50
Chen,Shi	Senior	2/26/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and K Chen (EY) to discuss PRIDCO workstream progress, observations, and deliverables.	0.60	445.00	267.00
Chen,Shi	Senior	2/26/2021	T3 - Long Term Projections	Amend status update slides	1.50	445.00	667.50
Chen,Shi	Senior	2/26/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), K Chen (EY), and J Federer (EY) to discuss adjustments to current week status update PowerPoint deck	0.40	445.00	178.00
Chepenik,Adam Brandon	Partner/Principal	2/26/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	2/26/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), J Federer (EY), J Santambrogio (EY), M Magrans (EY) and Ankura to discuss refinement of property list for monetization	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	2/26/2021	T3 - Creditor Mediation Support	Redacted	0.60	870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	2/26/2021	T3 - Long Term Projections	Prepare changes to pension materials for N Jaresko (FOMB) presentation at board meeting	0.30	870.00	261.00
Clawson,Stephen	Senior	2/26/2021	T3 - Long Term Projections	Review weekly status report detail confirm accuracy	0.30	445.00	133.50
Cumbie,Andrew W.	Manager	2/26/2021	T3 - Long Term Projections	Participate in call with D Cumbie (EY), M Morris (EY) and C Good (EY) to discuss data received from retirement board and potential experience analysis based on file content	0.50	519.00	259.50
Dubinsky,Shawn	Manager	2/26/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky,Shawn	Manager	2/26/2021	T3 - Long Term Projections	Review proposed Contingent Value Instruments to understand the waterfall distribution and identify the reconcile the baseline SUT performance measurers	0.30	595.00	178.50
Eaton,Gregory William	Senior Manager	2/26/2021	T3 - Long Term Projections	Prepare comments for vacant property list discussion.	0.60	720.00	432.00
Federer,Joshua Lee	Staff	2/26/2021	T3 - Creditor Mediation Support	Redacted	0.40	245.00	98.00
Federer,Joshua Lee	Staff	2/26/2021	T3 - Creditor Mediation Support	Redacted	1.20	245.00	294.00
Federer,Joshua Lee	Staff	2/26/2021	T3 - Creditor Mediation Support	Redacted	1.40	245.00	343.00
Federer,Joshua Lee	Staff	2/26/2021	T3 - Creditor Mediation Support	Redacted	0.40	245.00	98.00
Federer,Joshua Lee	Staff	2/26/2021	T3 - Creditor Mediation Support	Redacted	0.70	245.00	171.50
Federer,Joshua Lee	Staff	2/26/2021	T3 - Creditor Mediation Support	Redacted	0.90	245.00	220.50
Gelfond,Hilary	Staff	2/26/2021	T3 - Long Term Projections	Analyze results of the macro GNP model for Puerto Rico after changes to include differences in full time and part time employment and wages	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/26/2021	T3 - Long Term Projections	Compare household economic and demographic data from ACS and SIPP to determine which dataset should be used in SSI, SNAP and LIS models	2.90	245.00	710.50
Gelfond,Hilary	Staff	2/26/2021	T3 - Long Term Projections	Compare results of revised macro model to previous versions and the econometric model to confirm accuracy of predictions	1.10	245.00	269.50
Gelfond,Hilary	Staff	2/26/2021	T3 - Long Term Projections	Review consolidated drafts of Fiscal Notes for S.132	1.40	245.00	343.00
Glavin,Amanda Jane	Senior	2/26/2021	T3 - Long Term Projections	Prepare initial draft of fiscal revenues from VLTs based on the range of \$25k to \$75k per terminal in the states	2.10	445.00	934.50
Glavin,Amanda Jane	Senior	2/26/2021	T3 - Long Term Projections	Review state gambling revenues to calculate average across all states	1.60	445.00	712.00
Glavin,Amanda Jane	Senior	2/26/2021	T3 - Long Term Projections	Review state net revenue values to determine whether each value represents total or net	2.60	445.00	1,157.00
Glavin,Amanda Jane	Senior	2/26/2021	T3 - Long Term Projections	Review state tax rates on operating gambling revenues	2.30	445.00	1,023.50
Good JR,Clark E	Manager	2/26/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and J Burr (EY) to discuss the PayGo due diligence submission to the FOMB by the Retirement Board	0.30	519.00	155.70
Good JR,Clark E	Manager	2/26/2021	T3 - Long Term Projections	Participate in call with FOMB, Proskauer, C Good (EY), J Santambrogio (EY) and J Burr (EY) to discuss proposed house bills 164, 533 and 523 and their compliance with the fiscal plan	0.90	519.00	467.10
Good JR,Clark E	Manager	2/26/2021	T3 - Long Term Projections	Participate in call with C Ortiz (FOMB) and C Good (EY) to discuss upcoming call on HB 523 / HB 530	0.10	519.00	51.90
Good JR,Clark E	Manager	2/26/2021	T3 - Long Term Projections	Review communication of HB 523 / 533 content to FOMB	0.20	519.00	103.80
Good JR,Clark E	Manager	2/26/2021	T3 - Long Term Projections	Participate in call with T Stricklin (EY) and C Good (EY) to discuss extension of Act 80 to additional act 1 participants	0.30	519.00	155.70
Good JR,Clark E	Manager	2/26/2021	T3 - Long Term Projections	Review data files received from Retirement Board to organize analysis	0.30	519.00	155.70
Good JR,Clark E	Manager	2/26/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss HB 532 slides	0.40	519.00	207.60
Good JR,Clark E	Manager	2/26/2021	T3 - Long Term Projections	Review considerations in review of HB 523 that could impact the estimates of plan costs	0.40	519.00	207.60
Good JR,Clark E	Manager	2/26/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR,Clark E	Manager	2/26/2021	T3 - Long Term Projections	Participate in call with D Cumbie (EY), M Morris (EY) and C Good (EY) to discuss data received from retirement board and potential experience analysis based on file content	0.80	519.00	415.20
Good JR,Clark E	Manager	2/26/2021	T3 - Long Term Projections	Revise HB 523 summary slide to detail nuances of provisions including identification of concerns	1.30	519.00	674.70

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen,Katherine Anne	Senior	2/26/2021	T3 - Plan of Adjustment	Draft email summarizing updates needed on minimum cash section in Disclosure Statement	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	2/26/2021	T3 - Plan of Adjustment	Review section on minimum cash needs in Disclosure Statement	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	2/26/2021	T3 - Plan of Adjustment	Update section on fiscal plan in Disclosure Statement	1.60	445.00	712.00
Knapp,Nicole Penelope	Senior	2/26/2021	T3 - Long Term Projections	Final review of the condensed version of Fiscal Note 113. Revise to only include one property tax estimate.	0.90	445.00	400.50
Knapp,Nicole Penelope	Senior	2/26/2021	T3 - Long Term Projections	Revise Act 22 Estimates for the Fiscal Note 40 to utilize immigration rates from the literature instead of elasticity of investment.	2.90	445.00	1,290.50
Konstand,Sara	Manager	2/26/2021	T3 - Long Term Projections	Update weekly status report with restacking data requests and progress	0.80	595.00	476.00
Latham,Willow Genevieve	Senior	2/26/2021	T3 - Long Term Projections	Final edits and table of contents for Proposer 1 Analysis presentation prior to call with A. Cruz (FOMB) and W. Latham (EY)	2.20	445.00	979.00
Latham,Willow Genevieve	Senior	2/26/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), M. Powell (EY) A. Meyerowitz (EY) Partial - updates on evaluation schedule, walk through and discussion of Proposer 1 Analysis presentation	1.30	445.00	578.50
Leonis,Temisan	Senior	2/26/2021	T3 - Long Term Projections	Draft FY22 PayGO Analysis presentation deck for J. Burr (EY).	1.90	445.00	845.50
Leonis,Temisan	Senior	2/26/2021	T3 - Long Term Projections	Review December PayGO Report.	2.30	445.00	1,023.50
Leonis,Temisan	Senior	2/26/2021	T3 - Long Term Projections	Review government entities debt summary spreadsheet.	1.70	445.00	756.50
Levy,Sheva R	Partner/Principal	2/26/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss HB 532 slides	0.40	721.00	288.40
Mackie,James	Executive Director	2/26/2021	T3 - Long Term Projections	Edit fiscal note to S. 113	1.90	810.00	1,539.00
Mackie,James	Executive Director	2/26/2021	T3 - Long Term Projections	Edit fiscal note to S. 132	1.90	810.00	1,539.00
Mairena,Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Correction and Rehabilitation regarding no new/closed accounts and bank statement information as of 2/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Housing regarding no new/closed accounts and restriction information as of 2/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Labor and Human Resources regarding no new/closed accounts and restriction information as of 2/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Prepare draft email to Electronic Lottery regarding no new/closed accounts and bank statement information as of 2/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Prepare draft email to Family and Children Administration regarding no new/closed accounts and restriction information as of 2/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Prepare draft email to Government Ethics Office regarding no new/closed accounts and bank statement information as of 2/26/2021 for 03/31/2021 testing period cash balances requests.	0.30	245.00	73.50
Mairena,Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Prepare draft email to House of Representatives regarding no new/closed accounts and bank statement information as of 2/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Prepare draft email to Office of Court Administration regarding no new/closed accounts and bank statement information as of 2/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Prepare draft email to Puerto Rico Police Bureau regarding no new/closed accounts and restriction information as of 2/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Prepare draft email to Special Independent Prosecutor regarding no new/closed accounts and bank statement information as of 2/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Prepare draft email to regarding no new/closed accounts and restriction information as of 2/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena, Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Analyze House of Representatives account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Analyze Department of Correction and Rehabilitation account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Analyze Government Ethics Office account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Analyze Special Independent Prosecutor account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Analyze Department of Electronic Lottery account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Analyze Office of Court Administration account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Analyze Puerto Rico Police Bureau account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Analyze Department of Labor and Human Resources account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Analyze Department of Housing account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Analyze Superintendent of the Capitol account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	2/26/2021	T3 - Plan of Adjustment	Analyze Family and Children Administration account population from previous periods to determine information required from the accountholder for the 03/31/2021 rollforward period.	0.70	245.00	171.50
Malhotra, Gaurav	Partner/Principal	2/26/2021	T3 - Creditor Mediation Support	Redacted	0.60	870.00	522.00
Matla, Jonathan	Senior	2/26/2021	T3 - Long Term Projections	Review Diligence Request submission files for accuracy and to ensure all data is present for the 2021 Fiscal Plan and FY22 Budget	2.80	445.00	1,246.00
Meyerowitz, Andrea Grace	Senior Manager	2/26/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), M. Powell (EY) A. Meyerowitz (EY) Partial - updates on evaluation schedule, walk through and discussion of Proposer 1 Analysis presentation	0.80	720.00	576.00
Meyerowitz, Andrea Grace	Senior Manager	2/26/2021	T3 - Long Term Projections	Review of PR Gigabit Plan to inform onboarding package and program structure package	1.60	720.00	1,152.00
Mira, Francisco Jose	Senior Manager	2/26/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), M. Powell (EY) A. Meyerowitz (EY) Partial - updates on evaluation schedule, walk through and discussion of Proposer 1 Analysis presentation	1.30	720.00	936.00
Moran-Eserski, Javier	Senior	2/26/2021	T3 - Long Term Projections	Review the information provided by CRIM, which reconciled the real estate transaction data provided by Hacienda, as part of the creditor mediation support in preparation for discussion with the team	0.40	445.00	178.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Morris, Michael Thomas	Senior	2/26/2021	T3 - Long Term Projections	Participate in call with D Cumbie (EY), M Morris (EY) and C Good (EY) to discuss data received from retirement board and potential experience analysis based on file content	0.80	405.00	324.00
Morris, Michael Thomas	Senior	2/26/2021	T3 - Long Term Projections	Review PR government estimates for FY 22 paygo budget	2.90	405.00	1,174.50
Mullins, Daniel R	Executive Director	2/26/2021	T3 - Long Term Projections	Prepare Fiscal Notes S101 draft of identification of Potential Effects/Implications and incorporation into initial assessment and fiscal assessment	2.30	810.00	1,863.00
Mullins, Daniel R	Executive Director	2/26/2021	T3 - Long Term Projections	Prepare Fiscal Notes S49 draft of Identification of Potential Effects/Implications section and incorporation into initial assessment and fiscal assessment	1.90	810.00	1,539.00
Mullins, Daniel R	Executive Director	2/26/2021	T3 - Long Term Projections	Prepare refinement to PREM tracking with addition of Federal Reserve banking quarterly reports for Puerto Rico	1.60	810.00	1,296.00
Mullins, Daniel R	Executive Director	2/26/2021	T3 - Long Term Projections	Review Fiscal Notes prioritizing note analysis and reduced form note of S132 and S113, formatting notes for distribution and forwarding to FOMB working committee	2.10	810.00	1,701.00
Nagarajan, Snigdha	Staff	2/26/2021	T3 - Creditor Mediation Support	Redacted	1.50	245.00	367.50
Nagarajan, Snigdha	Staff	2/26/2021	T3 - Creditor Mediation Support	Redacted	1.70	245.00	416.50
Nagarajan, Snigdha	Staff	2/26/2021	T3 - Creditor Mediation Support	Redacted	2.30	245.00	563.50
Nagarajan, Snigdha	Staff	2/26/2021	T3 - Creditor Mediation Support	Redacted	2.10	245.00	514.50
Nagarajan, Snigdha	Staff	2/26/2021	T3 - Creditor Mediation Support	Redacted	0.60	245.00	147.00
Najder, Michal	Senior	2/26/2021	T3 - Long Term Projections	Participate in meeting with S Konstard (EY) and M Najder (EY) regarding progressing the pilot restacking for PBA offices in San Juan	0.20	445.00	89.00
Neziroski, David	Staff	2/26/2021	T3 - Fee Applications / Retention	Begin to consolidate the January detail to prepare the February application	1.10	245.00	269.50
Nguyen, Jimmy Hoang Huy	Staff	2/26/2021	T3 - Long Term Projections	Revise the valuation system to change the projection assumptions used for the 40-year projection in the DB participants of the TRS participants under HB120 to reflect no new entrants	1.80	271.00	487.80
Nguyen, Jimmy Hoang Huy	Staff	2/26/2021	T3 - Long Term Projections	Revise the valuation system to change the projection assumptions used for the 40-year projection in the DB-LOA participants of the TRS participants under HB120 to reflect no new entrants	1.90	271.00	514.90
Panagiotakis, Sofia	Senior Manager	2/26/2021	T3 - Long Term Projections	Participate on call with V Bensal (FOMB), S Panagiotakis (EY) and S Sarna (EY) to review back office consolidation savings estimates	0.60	720.00	432.00
Powell, Marc	Executive Director	2/26/2021	T3 - Long Term Projections	Detail quality review of proposer 3 evaluation package	3.90	810.00	3,159.00
Powell, Marc	Executive Director	2/26/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), M. Powell (EY) A. Meyerowitz (EY) Partial - updates on evaluation schedule, walk through and discussion of Proposer 1 Analysis presentation	1.30	810.00	1,053.00
Ramirez, Aaron	Senior	2/26/2021	T3 - Long Term Projections	Edits to Grant Administration Qualification & Technology Section based on comments with EY Internal	2.10	445.00	934.50
Ramirez, Aaron	Senior	2/26/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), M. Powell (EY) A. Meyerowitz (EY) Partial - updates on evaluation schedule, walk through and discussion of Proposer 1 Analysis presentation	1.30	445.00	578.50
Ramirez, Aaron	Senior	2/26/2021	T3 - Long Term Projections	Review of Form 6 submission by Connected Nation; incorporation of their Technology Section into the presentation; and summation of their submission	2.30	445.00	1,023.50
Ramirez, Jessica I.	Senior	2/26/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis with newly obtained cash balances on 02/26/2021.	2.90	445.00	1,290.50
Ramirez, Jessica I.	Senior	2/26/2021	T3 - Plan of Adjustment	Update the Debtor's Cash Section of the POA DS on 02/26/2021 for the 12/31/2020 reporting period.	2.10	445.00	934.50
Robles, Daniel Alexander	Manager	2/26/2021	T3 - Creditor Mediation Support	Redacted	1.60	595.00	952.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Robles, Daniel Alexander	Manager	2/26/2021	T3 - Creditor Mediation Support	Redacted	2.20	595.00	1,309.00
Robles, Daniel Alexander	Manager	2/26/2021	T3 - Creditor Mediation Support	Redacted	2.30	595.00	1,368.50
Robles, Daniel Alexander	Manager	2/26/2021	T3 - Creditor Mediation Support	Redacted	1.90	595.00	1,130.50
Sanchez-Riveron, Déborah	Staff	2/26/2021	T3 - Plan of Adjustment	Participate in call with D. Sanchez-Riveron (EY) and J. Chan (EY) to discuss potential setup of document repository for efficient production of requested documentation to external parties as of the 12/31/2020 reporting period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	2/26/2021	T3 - Plan of Adjustment	Participate in call with D. Sanchez-Riveron (EY) and J. Chan (EY) to discuss results of comparison of OCIF reports with known population of accounts for the December 31, 2020, reporting period	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	2/26/2021	T3 - Plan of Adjustment	Perform reconciliation of OCIF reports AAFAF against account balances in December 31, 2020 reporting workbook for accounts held at Banco Popular	2.60	245.00	637.00
Sanchez-Riveron, Déborah	Staff	2/26/2021	T3 - Plan of Adjustment	Perform reconciliation of OCIF reports against account balances in December 31, 2020 reporting workbook for accounts held at Banco Santander	1.80	245.00	441.00
Sanchez-Riveron, Déborah	Staff	2/26/2021	T3 - Plan of Adjustment	Perform reconciliation of OCIF reports against account balances in December 31, 2020 reporting workbook for accounts held at Citibank	1.30	245.00	318.50
Sanchez-Riveron, Déborah	Staff	2/26/2021	T3 - Plan of Adjustment	Review information related unidentified accounts listed in OCIF reports for accounts held at Banco Popular	1.40	245.00	343.00
Sanchez-Riveron, Déborah	Staff	2/26/2021	T3 - Plan of Adjustment	Review information related unidentified accounts listed in OCIF reports for accounts held at Banco Santander	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	2/26/2021	T3 - Plan of Adjustment	Review information related unidentified accounts listed in OCIF reports for accounts held at Citibank	0.60	245.00	147.00
Santambrogio, Juan	Executive Director	2/26/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	2/26/2021	T3 - Long Term Projections	Participate in call with FOMB, Proskauer, C Good (EY), J Santambrogio (EY) and J Burr (EY) to discuss proposed house bills 164, 533 and 523 and their compliance with the fiscal plan	0.90	810.00	729.00
Santambrogio, Juan	Executive Director	2/26/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), J Federer (EY), J Santambrogio (EY), M Magrans (EY) and Ankura to discuss refinement of property list for monetization	0.30	810.00	243.00
Santambrogio, Juan	Executive Director	2/26/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Santambrogio, Juan	Executive Director	2/26/2021	T3 - Long Term Projections	Prepare answers to questions related to PRIDCO fiscal plan for public board meeting	0.60	810.00	486.00
Santambrogio, Juan	Executive Director	2/26/2021	T3 - Plan of Adjustment	Review draft slides for media presentation regarding plan of adjustment	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	2/26/2021	T3 - Plan of Adjustment	Review updated version of analysis of general unsecured claims prepared by Alvarez & Marsal	0.70	810.00	567.00
Sarna, Shavi	Senior Manager	2/26/2021	T3 - Long Term Projections	Make revisions to back office consolidation status update summary document and submit to FOMB	0.30	720.00	216.00
Sarna, Shavi	Senior Manager	2/26/2021	T3 - Long Term Projections	Participate on call with V Bensal (FOMB), S Panagiotakis (EY) and S Sarna (EY) to review back office consolidation savings estimates	0.60	720.00	432.00
Soutendijk, Tyler	Staff	2/26/2021	T3 - Long Term Projections	Complete reconstruction and validation of PREM indices in new Puerto Rico workflow	2.90	245.00	710.50
Soutendijk, Tyler	Staff	2/26/2021	T3 - Long Term Projections	Prepare employment matrices for regression calculations in next stage of Opportunity Gap Analysis	0.80	245.00	196.00
Stricklin, Todd	Senior	2/26/2021	T3 - Long Term Projections	Participate in call with T Stricklin (EY) and C Good (EY) to discuss extension of Act 80 to additional act 1 participants	0.30	405.00	121.50
Stricklin, Todd	Senior	2/26/2021	T3 - Creditor Mediation Support	Redacted	1.30	405.00	526.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stricklin, Todd	Senior	2/26/2021	T3 - Creditor Mediation Support	Redacted	1.60	405.00	648.00
Stuber, Emily Grace	Senior	2/26/2021	T3 - Long Term Projections	Review new entrant projection assumptions for TRS defined benefit plan for HB 120 projections	1.40	405.00	567.00
Tague, Robert	Executive Director	2/26/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Venkatramanan, Siddhu	Manager	2/26/2021	T3 - Plan of Adjustment	Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream as of 2/26/2021.	2.80	595.00	1,666.00
Yang, Tianyi	Manager	2/26/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), M. Powell (EY) A. Meyerowitz (EY) Partial - updates on evaluation schedule, walk through and discussion of Proposer 1 Analysis presentation	1.30	595.00	773.50
Chan, Jonathan	Manager	2/27/2021	T3 - Plan of Adjustment	Update the 12/31/2020 reporting period waterfall analysis of unrestricted cash balances on 02/27/21.	1.90	595.00	1,130.50
Soutendijk, Tyler	Staff	2/27/2021	T3 - Long Term Projections	Inspect employment matrices for eligibility under regression step of Opportunity Gap Analysis	1.20	245.00	294.00
Canter, Matthew Alan	Manager	2/28/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Canter, Matthew Alan	Manager	2/28/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Heath, Emma	Senior Manager	2/28/2021	T3 - Long Term Projections	Review fiscal plan strategy session materials	0.50	720.00	360.00
Santambrogio, Juan	Executive Director	2/28/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Barati Stec, Izabella	Manager	3/1/2021	T3 - Long Term Projections	Address comments on the fiscal note on HB 113, on encouraging private investments in the reconstruction of historical structures affected a result of earthquakes and hurricanes	0.90	595.00	535.50
Almbaid, Nahla	Staff	3/1/2021	T3 - Long Term Projections	Amend disclosure statement employment section to reflect additional comments received	1.10	245.00	269.50
Chepenik, Adam Brandon	Partner/Principal	3/1/2021	T3 - Plan of Adjustment	Amend disclosure statement for Proskauer review and consideration	1.80	870.00	1,566.00
Barati Stec, Izabella	Manager	3/1/2021	T3 - Long Term Projections	Amend Fiscal Note 113 on encouraging private investment in the reconstruction of historical structures affected a result of earthquakes and hurricanes' section on Assumptions	0.80	595.00	476.00
Mackie, James	Executive Director	3/1/2021	T3 - Long Term Projections	Amend S 40 fiscal note write up draft	1.40	810.00	1,134.00
Mackie, James	Executive Director	3/1/2021	T3 - Long Term Projections	Amend slide on Supplemental Security Income and provide comments on additional edits needed	0.30	810.00	243.00
Santambrogio, Juan	Executive Director	3/1/2021	T3 - Plan of Adjustment	Analyze information on book and market values of ERS assets	0.60	810.00	486.00
Dubinsky, Shawn	Manager	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Powell, Marc	Executive Director	3/1/2021	T3 - Long Term Projections	Assemble directions for EY team in preparation of coordination call -- evaluation provider 1 and onboarding package TOC	1.60	810.00	1,296.00
Soutendijk, Tyler	Staff	3/1/2021	T3 - Long Term Projections	Calculate regression coefficients from employment matrices for next step in Opportunity Gap Analysis	2.10	245.00	514.50
Gelfond, Hilary	Staff	3/1/2021	T3 - Long Term Projections	Compare SIPP vs. ACS sampling of low-income programs to determine whether to switch to ACS data in SSI and SNAP models	1.40	245.00	343.00
Venkatramanan, Siddhu	Manager	3/1/2021	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly as of 03/01/2021.	2.60	595.00	1,547.00
Heath, Emma	Senior Manager	3/1/2021	T3 - Long Term Projections	Correspond with M. Canter regarding due diligence materials provided by PRIDCO	0.40	720.00	288.00
Jacobsen, Katherine Anne	Senior	3/1/2021	T3 - Plan of Adjustment	Draft email on outstanding issues in the Disclosure Statement	0.60	445.00	267.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen, Katherine Anne	Senior	3/1/2021	T3 - Long Term Projections	Draft email requesting data needed on Child Tax Credit program changes effects on Puerto Rico	0.40	445.00	178.00
Jacobsen, Katherine Anne	Senior	3/1/2021	T3 - Long Term Projections	Draft email requesting data on supplemental security income potential effects on Puerto Rico	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	3/1/2021	T3 - Plan of Adjustment	Draft email responding to Proskauer's questions on latest draft of Disclosure Statement	0.80	445.00	356.00
Jacobsen, Katherine Anne	Senior	3/1/2021	T3 - Plan of Adjustment	Draft email to FOMB requesting review of Disclosure Statement summary of Administrative Determinations by Hacienda	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	3/1/2021	T3 - Plan of Adjustment	Draft email to requesting review of Disclosure Statement summary of the \$750 million Disaster Relief Fund	0.20	445.00	89.00
Jacobsen, Katherine Anne	Senior	3/1/2021	T3 - Long Term Projections	Draft slide on supplemental security income potential effects on Puerto Rico	1.20	445.00	534.00
Leonis, Temisan	Senior	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.90	445.00	400.50
Leonis, Temisan	Senior	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.60	445.00	267.00
Leonis, Temisan	Senior	3/1/2021	T3 - Creditor Mediation Support	Redacted	1.60	445.00	712.00
Heath, Emma	Senior Manager	3/1/2021	T3 - Long Term Projections	Email to J. Matla (EY) and J. Burr (EY) regarding analysis of due diligence materials provided by PRIDCO	0.20	720.00	144.00
Ban, Menuka	Manager	3/1/2021	T3 - Long Term Projections	Finalize comments and revisions on the disclosure statement: economic section	1.30	595.00	773.50
Ban, Menuka	Manager	3/1/2021	T3 - Long Term Projections	Finalize comments and revisions on the disclosure statement: tax section	2.10	595.00	1,249.50
Kebhaj, Suhaib	Senior	3/1/2021	T3 - Long Term Projections	Identify provisions of PS 40 that are likely to have a fiscal impact	2.20	445.00	979.00
Barati Stec, Izabella	Manager	3/1/2021	T3 - Long Term Projections	Identify the indirect impacts of HB 113 on encouraging private investments in the reconstruction of historical structures affected a result of earthquakes and hurricanes	1.90	595.00	1,130.50
Almbaid, Nahla	Staff	3/1/2021	T3 - Long Term Projections	Include new data in Biden stimulus workbook	2.70	245.00	661.50
Soutendijk, Tyler	Staff	3/1/2021	T3 - Long Term Projections	Inspect regression coefficients and P-values from employment matrices in Opportunity Gap Analysis	2.10	245.00	514.50
Dubinsky, Shawn	Manager	3/1/2021	T3 - Creditor Mediation Support	Redacted	1.60	595.00	952.00
Tague, Robert	Executive Director	3/1/2021	T3 - Creditor Mediation Support	Redacted	1.60	810.00	1,296.00
Jacobsen, Katherine Anne	Senior	3/1/2021	T3 - Plan of Adjustment	Participate in call to walk through open issues and questions on revised Disclosure Statement and agree on positions and revised language in DS. Attendees include R. Tague (EY), S. Levy (EY), C. Good (EY), K. Jacobsen (EY), M. Lopez (FOMB), P. Possinger (Proskauer).	1.10	445.00	489.50
Levy, Sheva R	Partner/Principal	3/1/2021	T3 - Plan of Adjustment	Participate in call to walk through open issues and questions on revised Disclosure Statement and agree on positions and revised language in DS. Attendees include R. Tague (EY), S. Levy (EY), C. Good (EY), K. Jacobsen (EY), M. Lopez (FOMB), P. Possinger (Proskauer).	1.10	721.00	793.10
Good JR, Clark E	Manager	3/1/2021	T3 - Plan of Adjustment	Participate in call to walk through open issues and questions on revised Disclosure Statement and agree on positions and revised language in DS. Attendees include R. Tague (EY), S. Levy (EY), C. Good (EY), K. Jacobsen (EY), M. Lopez (FOMB), P. Possinger (Proskauer).	1.10	519.00	570.90

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	3/1/2021	T3 - Plan of Adjustment	Participate in call to walk through open issues and questions on revised Disclosure Statement and agree on positions and revised language in DS. Attendees include R. Tague (EY), S. Levy (EY), C. Good (EY), K. Jacobsen (EY), M. Lopez (FOMB), P. Possinger (Proskauer).	1.10	810.00	891.00
Heath,Emma	Senior Manager	3/1/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY) and E. Heath (EY) regarding use of funds provisions of Biden bill	0.30	720.00	216.00
Chepenik,Adam Brandon	Partner/Principal	3/1/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY) and E. Heath (EY) regarding use of funds provisions of Biden bill	0.30	870.00	261.00
Heath,Emma	Senior Manager	3/1/2021	T3 - Long Term Projections	Participate in call with A. Lopez (FOMB), D. Alvarez (FOMB), E. Heath (EY), J. Malta (EY), M. Canter (EY), E. Anderson (EY) and K. Chen (EY) regarding PRIDCO fiscal plan and budget data received.	0.50	720.00	360.00
Matla,Jonathan	Senior	3/1/2021	T3 - Long Term Projections	Participate in call with A. Lopez (FOMB), D. Alvarez (FOMB), E. Heath (EY), J. Malta (EY), M. Canter (EY), E. Anderson (EY) and K. Chen (EY) regarding PRIDCO fiscal plan and budget data received.	0.50	445.00	222.50
Burr,Jeremy	Manager	3/1/2021	T3 - Long Term Projections	Participate in call with E Heath (EY) and J Burr (EY) to discuss the PRIDCO data submission summary and next steps	0.30	595.00	178.50
Heath,Emma	Senior Manager	3/1/2021	T3 - Long Term Projections	Participate in call with E Heath (EY) and J Burr (EY) to discuss the PRIDCO data submission summary and next steps	0.30	720.00	216.00
Burr,Jeremy	Manager	3/1/2021	T3 - Long Term Projections	Participate in call with FOMB and J Burr (EY) to discuss the next steps on accounting issues with PayGo	0.90	595.00	535.50
Malhotra,Gaurav	Partner/Principal	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Sarna,Shavi	Senior Manager	3/1/2021	T3 - Long Term Projections	Participate in call with G Ojeda (FOMB), C Robles (FOMB), J Santambrogio (EY), S Sarna (EY), A Chepenik (EY) to discuss revenue reporting for government going forward.	0.90	720.00	648.00
Chepenik,Adam Brandon	Partner/Principal	3/1/2021	T3 - Long Term Projections	Participate in call with G Ojeda (FOMB), C Robles (FOMB), J Santambrogio (EY), S Sarna (EY), A Chepenik (EY) to discuss revenue reporting for government going forward.	0.90	870.00	783.00
Santambrogio,Juan	Executive Director	3/1/2021	T3 - Long Term Projections	Participate in call with G Ojeda (FOMB), C Robles (FOMB), J Santambrogio (EY), S Sarna (EY), A Chepenik (EY) to discuss revenue reporting for government going forward.	0.90	810.00	729.00
Santambrogio,Juan	Executive Director	3/1/2021	T3 - Plan of Adjustment	Participate in call with J. Santambrogio (EY) and S. Chawla (EY) to discuss instrumentalities receiving GF appropriations for the 12/31/2020 reporting period.	0.10	810.00	81.00
Chawla,Sonia	Manager	3/1/2021	T3 - Plan of Adjustment	Participate in call with J. Santambrogio (EY) and S. Chawla (EY) to discuss instrumentalities receiving GF appropriations for the 12/31/2020 reporting period.	0.10	595.00	59.50
Chepenik,Adam Brandon	Partner/Principal	3/1/2021	T3 - Plan of Adjustment	Participate in call with K Jacobsen (EY) and A Chepenik (EY) to continue discussing additional disclosure statement edits for Proskauer review	0.60	870.00	522.00
Jacobsen,Katherine Anne	Senior	3/1/2021	T3 - Plan of Adjustment	Participate in call with K Jacobsen (EY) and A Chepenik (EY) to continue discussing additional disclosure statement edits for Proskauer review	0.60	445.00	267.00
Chepenik,Adam Brandon	Partner/Principal	3/1/2021	T3 - Plan of Adjustment	Participate in call with K Jacobsen (EY) and A Chepenik (EY) to discuss disclosure statement edits for Proskauer review	0.40	870.00	348.00
Jacobsen,Katherine Anne	Senior	3/1/2021	T3 - Plan of Adjustment	Participate in call with K Jacobsen (EY) and A Chepenik (EY) to discuss disclosure statement edits for Proskauer review	0.40	445.00	178.00
Chepenik,Adam Brandon	Partner/Principal	3/1/2021	T3 - Long Term Projections	Participate in call with K Jacobsen (EY) and A Chepenik (EY) to discuss SSI forecast	0.30	870.00	261.00
Jacobsen,Katherine Anne	Senior	3/1/2021	T3 - Long Term Projections	Participate in call with K Jacobsen (EY) and A Chepenik (EY) to discuss SSI forecast	0.30	445.00	133.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Chepenik, Adam Brandon	Partner/Principal	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.60	870.00	522.00
Malhotra, Gaurav	Partner/Principal	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.60	870.00	522.00
Sarna, Shavi	Senior Manager	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Santambrogio, Juan	Executive Director	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Panagiotakis, Sofia	Senior Manager	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Chepenik, Adam Brandon	Partner/Principal	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Tague, Robert	Executive Director	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Burr, Jeremy	Manager	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Sarna, Shavi	Senior Manager	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Sanchez-Riveron, Déborah	Staff	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.20	245.00	49.00
Chawla, Sonia	Manager	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Leonis, Temisan	Senior	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.30	445.00	133.50
Chepenik, Adam Brandon	Partner/Principal	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Panagiotakis, Sofia	Senior Manager	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Mackie, James	Executive Director	3/1/2021	T3 - Long Term Projections	Participate in demand/output multiplier discussion with J. Mackie (EY), D. Mullins (EY), H. Gelfond (EY), and M. Ban (EY) to compare EY's assumptions with Andy's and Fiscal Plan model assumptions	0.50	810.00	405.00
Gelfond, Hilary	Staff	3/1/2021	T3 - Long Term Projections	Participate in demand/output multiplier discussion with J. Mackie (EY), D. Mullins (EY), H. Gelfond (EY), and M. Ban (EY) to compare EY's assumptions with Andy's and Fiscal Plan model assumptions	0.50	245.00	122.50
Mullins, Daniel R	Executive Director	3/1/2021	T3 - Long Term Projections	Participate in demand/output multiplier discussion with J. Mackie (EY), D. Mullins (EY), H. Gelfond (EY), and M. Ban (EY) to compare EY's assumptions with Andy's and Fiscal Plan model assumptions	0.50	810.00	405.00
Ban, Menuka	Manager	3/1/2021	T3 - Long Term Projections	Participate in demand/output multiplier discussion with J. Mackie (EY), D. Mullins (EY), H. Gelfond (EY), and M. Ban (EY) to compare EY's assumptions with Andy's and Fiscal Plan model assumptions	0.50	595.00	297.50
Burr, Jeremy	Manager	3/1/2021	T3 - Long Term Projections	Participate in meeting with FOMB, AAFAF, Hacienda, OMB and J Burr (EY) to discuss the PayGo accounting issues	0.90	595.00	535.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Moran-Eserski,Javier	Senior	3/1/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) J Moran-Eserski (EY) and S Nagarajan (EY) about Hacienda and CRIM transaction data	0.40	445.00	178.00
Tucker,Varick Richaud Raphael	Manager	3/1/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) V Tucker(EY) and S Nagarajan (EY) about integrating Hacienda transaction data into the CW real estate dashboard	0.50	595.00	297.50
Tucker,Varick Richaud Raphael	Manager	3/1/2021	T3 - Long Term Projections	Participate in meeting with S Nagarajan (EY) and V Tucker (EY) on team correspondence across workstreams	0.50	595.00	297.50
Ramirez,Jessica I.	Senior	3/1/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), and J. Ramirez (EY) to discuss updates related to Exhibit J for the December 31, 2020 rollforward period as of 03/01/2021.	0.60	445.00	267.00
Chawla,Sonia	Manager	3/1/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), and J. Ramirez (EY) to discuss updates related to Exhibit J for the December 31, 2020 rollforward period as of 03/01/2021.	0.60	595.00	357.00
Ramirez,Jessica I.	Senior	3/1/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/1/2021.	0.70	445.00	311.50
Mairena,Daisy	Staff	3/1/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/1/2021.	0.70	245.00	171.50
Sanchez-Riveron,Déborah	Staff	3/1/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/1/2021.	0.70	245.00	171.50
Chawla,Sonia	Manager	3/1/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/1/2021.	0.70	595.00	416.50
Chawla,Sonia	Manager	3/1/2021	T3 - Plan of Adjustment	Perform detail quality review of reconciliation of OCIF Reports with 12/31/2020 cash balances against the FOMB's population of 12/31/2020 cash balances.	1.40	595.00	833.00
Powell,Marc	Executive Director	3/1/2021	T3 - Long Term Projections	Perform final read of Proposer 1 evaluation document and incorporate comments to team	1.90	810.00	1,539.00
Matla,Jonathan	Senior	3/1/2021	T3 - Plan of Adjustment	Prepare a discussion document for PRIDCO to include comments and questions about the data they have provided	2.10	445.00	934.50
Chawla,Sonia	Manager	3/1/2021	T3 - Plan of Adjustment	Prepare additional updates to the Debtor's Cash Section of the POA DS on 03/01/2021 for the 12/30/2020 reporting period to incorporate feedback from Proskauer.	0.40	595.00	238.00
Sanchez-Riveron,Déborah	Staff	3/1/2021	T3 - Plan of Adjustment	Prepare analysis of movement of funds between September 30, 2020 and December 31, 2020 balances in response to Proskauer request	1.40	245.00	343.00
Chawla,Sonia	Manager	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.10	595.00	59.50
Chawla,Sonia	Manager	3/1/2021	T3 - Plan of Adjustment	Prepare communication to Proskauer regarding documentation included with the Relativity testing platform.	0.20	595.00	119.00
Chawla,Sonia	Manager	3/1/2021	T3 - Plan of Adjustment	Prepare communication to Proskauer with the updated Debtor's Cash Section of the POA DS and findings for the related updated Exhibit J on 03/01/2021.	0.20	595.00	119.00
Chawla,Sonia	Manager	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	3/1/2021	T3 - Plan of Adjustment	Prepare draft email to Agricultural Insurance Corporation as of 3/1/2021 for 12/31/2020 testing period bank account information.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/1/2021	T3 - Plan of Adjustment	Prepare draft email to Authority for the Financing of Infrastructure of Puerto Rico as of 3/1/2021 for 12/31/2020 testing period bank account information.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/1/2021	T3 - Plan of Adjustment	Prepare draft email to Electric Power Authority (PREPA) - Networks as of 3/1/2021 for 12/31/2020 testing period bank account information.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/1/2021	T3 - Plan of Adjustment	Prepare draft email to Fiscal Agency & Financial Advisory Authority (AAFAF) as of 3/1/2021 for 12/31/2020 testing period bank account information.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/1/2021	T3 - Plan of Adjustment	Prepare draft email to Forensics Science Bureau regarding bank account information as of 03/01/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/1/2021	T3 - Plan of Adjustment	Prepare draft email to Housing Financing Authority as of 3/1/2021 for 12/31/2020 testing period bank account information.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/1/2021	T3 - Plan of Adjustment	Prepare draft email to Industrial Development Company as of 3/1/2021 for 12/31/2020 testing period bank account information.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/1/2021	T3 - Plan of Adjustment	Prepare draft email to Maritime Transport Authority as of 3/1/2021 for 12/31/2020 testing period bank account information.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/1/2021	T3 - Plan of Adjustment	Prepare draft email to Office of Legislative Services regarding bank account information as of 03/01/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/1/2021	T3 - Plan of Adjustment	Prepare draft email to Public Buildings Authority regarding bank account information as of 03/01/2021 for 03/31/2021 testing period cash balances requests.	0.70	245.00	171.50
Mairena,Daisy	Staff	3/1/2021	T3 - Plan of Adjustment	Prepare draft email to Puerto Rico Innovation and Technology Service regarding bank account information as of 03/01/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Chawla,Sonia	Manager	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Burr,Jeremy	Manager	3/1/2021	T3 - Long Term Projections	Prepare follow-up questions for PRIDCO related to the fiscal plan due diligence submission	1.40	595.00	833.00
Gelfond,Hilary	Staff	3/1/2021	T3 - Long Term Projections	Prepare for output multiplier discussion by reviewing underlying assumptions	1.20	245.00	294.00
Chepenik,Adam Brandon	Partner/Principal	3/1/2021	T3 - Long Term Projections	Prepare initial SSI analysis for N Jaresko (FOMB) review and consideration	1.90	870.00	1,653.00
Sanchez-Riveron,Déborah	Staff	3/1/2021	T3 - Plan of Adjustment	Prepare listing of account balances and contact information for unresponsive agencies in response to Proskauer request	0.30	245.00	73.50
Mackie,James	Executive Director	3/1/2021	T3 - Long Term Projections	Prepare modifications to the 101 fiscal note on the disabled care credit	0.80	810.00	648.00
Burr,Jeremy	Manager	3/1/2021	T3 - Long Term Projections	Prepare observations on the PRIDCO fiscal plan data submission to be reviewed by the FOMB	1.80	595.00	1,071.00
Campbell,Nnaji-Semayi	Senior	3/1/2021	T3 - Long Term Projections	Prepare presentation deck for proposer 2 and reformat for input of observations	1.30	445.00	578.50
Mairena,Daisy	Staff	3/1/2021	T3 - Plan of Adjustment	Prepare request to Culebra Conservation and Development Authority as of 3/1/2021 regarding confirmation of any new open/closed accounts.	0.60	245.00	147.00
Berger,Daniel L.	Manager	3/1/2021	T3 - Long Term Projections	Prepare SSI slides to explain to FOMB the new program available to PR (if the court case goes through)	2.30	595.00	1,368.50
Ban,Menuka	Manager	3/1/2021	T3 - Long Term Projections	Prepare summary tables for demand/output multipliers to share with J. Mackie (EY) seeking additional guidance	0.90	595.00	535.50
Barati Stec,Izabella	Manager	3/1/2021	T3 - Long Term Projections	Prepare the updates on the Biden Plan regarding PR	1.60	595.00	952.00
Berger,Daniel L.	Manager	3/1/2021	T3 - Long Term Projections	Prepare two charts to analyze CNE vs. EY SSI projections	0.80	595.00	476.00
Berger,Daniel L.	Manager	3/1/2021	T3 - Long Term Projections	Project CNE estimates 30 years (they only provide a 1-year estimate)	0.90	595.00	535.50
Burr,Jeremy	Manager	3/1/2021	T3 - Long Term Projections	Provide commentary on PBA's invoices related to debt service	0.70	595.00	416.50
Kebhaj,Suhaib	Senior	3/1/2021	T3 - Long Term Projections	Provide comparison of provisions in Act 20 and those in ps 40	1.40	445.00	623.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kebhaj,Suhaib	Senior	3/1/2021	T3 - Long Term Projections	Provide comparison of provisions in Act 22 and those in ps 40	1.20	445.00	534.00
Burr,Jeremy	Manager	3/1/2021	T3 - Long Term Projections	Provide feedback on the expenses for PBA to support ongoing real estate analysis and assignment of costs	0.50	595.00	297.50
Burr,Jeremy	Manager	3/1/2021	T3 - Long Term Projections	Provide feedback on the vacant versus occupied classifications used in the real estate data provided by the government	0.30	595.00	178.50
Ramirez,Jessica I.	Senior	3/1/2021	T3 - Plan of Adjustment	Reconcile Exhibit J of the POA DS Commonwealth accounts' cash balances against the 12/31/2020 cash balances reporting workbook analysis, as of 03/01/2021.	1.10	445.00	489.50
Ramirez,Jessica I.	Senior	3/1/2021	T3 - Plan of Adjustment	Reconcile Exhibit J of the POA DS Commonwealth accounts' restriction classifications against the 12/31/2020 cash balances reporting workbook analysis, as of 03/01/2021.	1.10	445.00	489.50
Ramirez,Jessica I.	Senior	3/1/2021	T3 - Plan of Adjustment	Reconcile Exhibit J of the POA DS ERS accounts' cash balances against the 12/31/2020 cash balances reporting workbook analysis, as of 03/01/2021.	0.70	445.00	311.50
Ramirez,Jessica I.	Senior	3/1/2021	T3 - Plan of Adjustment	Reconcile Exhibit J of the POA DS ERS accounts' restriction classifications against the 12/31/2020 cash balances reporting workbook analysis, as of 03/01/2021.	0.70	445.00	311.50
Ramirez,Jessica I.	Senior	3/1/2021	T3 - Plan of Adjustment	Reconcile Exhibit J of the POA DS PBA accounts' cash balances against the 12/31/2020 cash balances reporting workbook analysis, as of 03/01/2021.	0.70	445.00	311.50
Ramirez,Jessica I.	Senior	3/1/2021	T3 - Plan of Adjustment	Reconcile Exhibit J of the POA DS PBA accounts' restriction classifications against the 12/31/2020 cash balances reporting workbook analysis, as of 03/01/2021.	0.70	445.00	311.50
Latham,Willow Genevieve	Senior	3/1/2021	T3 - Long Term Projections	Research on Tilson (public information) for Proponent Summary section of Proposer 2 Analysis deck	1.40	445.00	623.00
Yodice,Frank	Senior	3/1/2021	T3 - Long Term Projections	Research the treatment of the Child Tax Credit in the final version of the bill to determine the financial impact of each change	1.10	445.00	489.50
Gelfond,Hilary	Staff	3/1/2021	T3 - Long Term Projections	Prepare response to requests for data on incremental SSI revenue projected 30 years	2.90	245.00	710.50
Santambrogio,Juan	Executive Director	3/1/2021	T3 - Plan of Adjustment	Review analysis of cash accounts at SIFC and AACA regarding potential available funds	0.60	810.00	486.00
Santambrogio,Juan	Executive Director	3/1/2021	T3 - Plan of Adjustment	Review analysis of pension trust contributions based on latest long-term financial projections	1.20	810.00	972.00
Chawla,Sonia	Manager	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Knapp,Nicole Penelope	Senior	3/1/2021	T3 - Long Term Projections	Review and Revise fiscal note for section 40 to 1-year budget estimates instead of 15 year window for Act 20 section	2.90	445.00	1,290.50
Knapp,Nicole Penelope	Senior	3/1/2021	T3 - Long Term Projections	Review and Revise fiscal note for section 40 to 1-year budget estimates instead of 15 year window for Act 22 section	2.90	445.00	1,290.50
Knapp,Nicole Penelope	Senior	3/1/2021	T3 - Long Term Projections	Review Biden estimates and change PUA initial claims forecast to only use the last 4 week relationship of UI and PUA instead of the relationship since PUA started	2.60	445.00	1,157.00
Gelfond,Hilary	Staff	3/1/2021	T3 - Long Term Projections	Review Biden stimulus bill to ensure our estimates are align with the most recent legislation	0.60	245.00	147.00
Knapp,Nicole Penelope	Senior	3/1/2021	T3 - Long Term Projections	Review disclosure statement for Fiscal Plan and update employment and unemployment sections	1.30	445.00	578.50
Tague,Robert	Executive Director	3/1/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Dubinsky,Shawn	Manager	3/1/2021	T3 - Plan of Adjustment	Review draft of Disclosure Statement to review pension treatment of ERS and TRS holders based on plan acceptance or rejection	0.80	595.00	476.00
Chawla,Sonia	Manager	3/1/2021	T3 - Plan of Adjustment	Review feedback with requested updates received from Proskauer for the Debtor's Cash Section of the POA DS on 03/01/2021.	0.10	595.00	59.50
Tague,Robert	Executive Director	3/1/2021	T3 - Long Term Projections	Review final letter sent to Cidra on early retirement plan muni order 10.	0.20	810.00	162.00
Yodice,Frank	Senior	3/1/2021	T3 - Long Term Projections	Review final version of the February Biden Stimulus Bill and note updates to relevant topics	1.30	445.00	578.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mullins, Daniel R	Executive Director	3/1/2021	T3 - Long Term Projections	Review Fiscal Note analysis of SP 101 for tax credit for disabled dependents	1.80	810.00	1,458.00
Kebhaj, Suhaib	Senior	3/1/2021	T3 - Long Term Projections	Review fiscal note drafts to understand format and required deliverable content	0.90	445.00	400.50
Mullins, Daniel R	Executive Director	3/1/2021	T3 - Long Term Projections	Review Fiscal Notes framing of the analytic structure and assumptions of analysis going forward	2.30	810.00	1,863.00
Heath, Emma	Senior Manager	3/1/2021	T3 - Long Term Projections	Review fiscal plan and budget due diligence data provided by PRIDCO	3.20	720.00	2,304.00
Santambrogio, Juan	Executive Director	3/1/2021	T3 - Plan of Adjustment	Review information on bank account balances at Puerto Rico Tourism Company and Convention Centre in relation to debt reserves	0.70	810.00	567.00
Santambrogio, Juan	Executive Director	3/1/2021	T3 - Long Term Projections	Review information on FY22 revenue projection for the General Fund	0.30	810.00	243.00
Panagiotakis, Sofia	Senior Manager	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Tague, Robert	Executive Director	3/1/2021	T3 - Long Term Projections	Review McK request related to Governor muni support request to provide summary slides on request	0.30	810.00	243.00
Mullins, Daniel R	Executive Director	3/1/2021	T3 - Long Term Projections	Review of problematic policy issues in Act 164 204 letter for consideration in the Commonwealth's final circular	2.10	810.00	1,701.00
Mackie, James	Executive Director	3/1/2021	T3 - Long Term Projections	Review output multipliers for more accurate modelling of forecasts	0.80	810.00	648.00
Leonis, Temisan	Senior	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.80	445.00	356.00
Dubinsky, Shawn	Manager	3/1/2021	T3 - Plan of Adjustment	Review publicly available FOMB and GO Bond/Monoline Insurers press releases on the proposed Plan Support Agreements	0.20	595.00	119.00
Sanchez-Riveron, Deborah	Staff	3/1/2021	T3 - Plan of Adjustment	Review references to AAFAP reconciliation in Exhibit J of the Disclosure Statement in preparation for December 31, 2020 cash balance report	0.40	245.00	98.00
Ban, Menuka	Manager	3/1/2021	T3 - Long Term Projections	Review request and response to the SSI impact on SUT summary PowerPoint	0.40	595.00	238.00
Glavin, Amanda Jane	Senior	3/1/2021	T3 - Long Term Projections	Review slides from previous Monthly Economic Update to identify the updates needed for the March slide deck	1.60	445.00	712.00
Chawla, Sonia	Manager	3/1/2021	T3 - Plan of Adjustment	Review status of sending follow up emails to financial institutions and/or accountholders as a result of new accounts identified for 12/31/2020 from OCIF reports.	0.30	595.00	178.50
Leonis, Temisan	Senior	3/1/2021	T3 - Creditor Mediation Support	Redacted	1.40	445.00	623.00
Santambrogio, Juan	Executive Director	3/1/2021	T3 - Plan of Adjustment	Review terms of Plan Support Agreement with Committee of Retirees to understand which terms may need to be updated	0.80	810.00	648.00
Thomas, Richard I	Partner/Principal	3/1/2021	T3 - Plan of Adjustment	Review the 12/31/2020 cash balances reporting workbook analysis on 03/01/2021.	0.60	870.00	522.00
Ban, Menuka	Manager	3/1/2021	T3 - Long Term Projections	Review the expanded version of the Circular Letter RE: Act 169-2020 finalized and sent to Valerie	0.30	595.00	178.50
Mullins, Daniel R	Executive Director	3/1/2021	T3 - Long Term Projections	Review the Fiscal Notes analysis of PS 40 on the repeal of incentives for export businesses and higher wealth in-migrants	2.10	810.00	1,701.00
Ban, Menuka	Manager	3/1/2021	T3 - Long Term Projections	Review the status of various project streams related to the T3 - Long-Term Projections to update the team and integrating Adam K. (EY) joining the team back	1.60	595.00	952.00
Chawla, Sonia	Manager	3/1/2021	T3 - Plan of Adjustment	Review the update to the Debtor's Cash Section of the POA DS on 03/01/2021 for the 12/30/2020 reporting period to incorporate feedback from Proskauer.	0.30	595.00	178.50
Chawla, Sonia	Manager	3/1/2021	T3 - Plan of Adjustment	Review the updated draft email to FOMB with detailed account listing of balances and restriction categories for 12/31/2020.	0.10	595.00	59.50
Glavin, Amanda Jane	Senior	3/1/2021	T3 - Long Term Projections	Review timelines for new Executive Orders regarding curfew hours and COVID reduced capacities	1.80	445.00	801.00
Leonis, Temisan	Senior	3/1/2021	T3 - Creditor Mediation Support	Redacted	2.40	445.00	1,068.00
Yodice, Frank	Senior	3/1/2021	T3 - Long Term Projections	Review U.S. v. Vaello-Madero case and ruling	0.50	445.00	222.50
Kebhaj, Suhaib	Senior	3/1/2021	T3 - Long Term Projections	Review unemployment claims database and forecast model to evaluate assumptions and predicted trends	1.20	445.00	534.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kebhaj,Suhaib	Senior	3/1/2021	T3 - Long Term Projections	Review unemployment forecast model to evaluate assumptions predicted trends	1.10	445.00	489.50
Chawla,Sonia	Manager	3/1/2021	T3 - Plan of Adjustment	Review updated listing of contact information for unresponsive agencies in response to requests from Proskauer supporting December 31, 2020 cash balance report.	0.20	595.00	119.00
Heath,Emma	Senior Manager	3/1/2021	T3 - Plan of Adjustment	Review updates to disclosure statement	1.00	720.00	720.00
Gelfond,Hilary	Staff	3/1/2021	T3 - Long Term Projections	Revise and respond to comments on fiscal note for S.101	1.20	245.00	294.00
Latham,Willow Genevieve	Senior	3/1/2021	T3 - Long Term Projections	Revise and review Proposer 1 Analysis Presentation to FOMB template per direction from A. Cruz (FOMB)	1.80	445.00	801.00
Almbaid,Nahla	Staff	3/1/2021	T3 - Long Term Projections	Summarize new model methodology and assumptions	2.40	245.00	588.00
Matla,Jonathan	Senior	3/1/2021	T3 - Plan of Adjustment	Update Disclosure Statement with additional Administrative Determinations as required	1.10	445.00	489.50
Matla,Jonathan	Senior	3/1/2021	T3 - Plan of Adjustment	Update Disclosure Statement with additional FEMA funds text for disaster relief	1.60	445.00	712.00
Ramirez,Jessica I.	Senior	3/1/2021	T3 - Plan of Adjustment	Update Exhibit J of the Debtor's Cash Section of the POA DS on 03/01/2021 with cash balances as of the 12/31/2020 testing period.	1.10	445.00	489.50
Knapp,Nicole Penelope	Senior	3/1/2021	T3 - Long Term Projections	Update Fiscal Note for section 40 to include rental income as a form of passive income that will be taxed once the act going into effect	2.70	445.00	1,201.50
Gelfond,Hilary	Staff	3/1/2021	T3 - Long Term Projections	Update macroeconomic GNP model for outyears using econometrically derived growth rate	2.30	245.00	563.50
Jacobsen,Katherine Anne	Senior	3/1/2021	T3 - Long Term Projections	Update Puerto Rico estimated allocations from proposed covid relief bill from Biden	2.10	445.00	934.50
Knapp,Nicole Penelope	Senior	3/1/2021	T3 - Long Term Projections	Update structure, included sections, and format for fiscal note Act 40 and fiscal note master template to include 1 brief summary and a full appendix section	1.60	445.00	712.00
Yodice,Frank	Senior	3/1/2021	T3 - Long Term Projections	Update the Biden Stimulus Bill spreadsheet to provide more detail into the breakdown of the aid provided to state and local governments	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	3/1/2021	T3 - Plan of Adjustment	Update the Debtor's Cash Section of the POA DS on 03/01/2021 for the 12/31/2020 reporting period.	1.90	445.00	845.50
Burr,Jeremy	Manager	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Canter,Matthew Alan	Manager	3/1/2021	T3 - Long Term Projections	Participate in call with A. Lopez (FOMB), D. Alvarez (FOMB), E. Heath (EY), J. Malta (EY), M. Canter (EY), E. Anderson (EY) and K. Chen (EY) regarding PRIDCO fiscal plan and budget data received.	0.50	595.00	297.50
Chen,Shi	Senior	3/1/2021	T3 - Long Term Projections	Participate in call with A. Lopez (FOMB), D. Alvarez (FOMB), E. Heath (EY), J. Malta (EY), M. Canter (EY), E. Anderson (EY) and K. Chen (EY) regarding PRIDCO fiscal plan and budget data received.	0.50	445.00	222.50
Anderson,Evan W	Manager	3/1/2021	T3 - Long Term Projections	Participate in call with A. Lopez (FOMB), D. Alvarez (FOMB), E. Heath (EY), J. Malta (EY), M. Canter (EY), E. Anderson (EY) and K. Chen (EY) regarding PRIDCO fiscal plan and budget data received.	0.50	595.00	297.50
Canter,Matthew Alan	Manager	3/1/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Federer (EY) to discuss workplan for current week	0.50	595.00	297.50
Federer,Joshua Lee	Staff	3/1/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Federer (EY) to discuss workplan for current week	0.60	245.00	147.00
Federer,Joshua Lee	Staff	3/1/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Federer (EY) to discuss framework for preliminary vacant property analysis	0.40	245.00	98.00
Anderson,Evan W	Manager	3/1/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), K Chen (EY), E Anderson (EY), and J Federer (EY) to discuss PRIDCO workstream	0.40	595.00	238.00
Canter,Matthew Alan	Manager	3/1/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), K Chen (EY), E Anderson (EY), and J Federer (EY) to discuss PRIDCO workstream	0.40	595.00	238.00
Chen,Shi	Senior	3/1/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), K Chen (EY), E Anderson (EY), and J Federer (EY) to discuss PRIDCO workstream	0.40	445.00	178.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer,Joshua Lee	Staff	3/1/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), K Chen (EY), E Anderson (EY), and J Federer (EY) to discuss PRIDCO workstream	0.40	245.00	98.00
Bellas,Samuel Scott	Senior Manager	3/1/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), S Bellas (EY), S Konstand (EY), M Najder (EY) and J Federer (EY) to discuss PBA restack analysis	0.50	720.00	360.00
Canter,Matthew Alan	Manager	3/1/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), S Bellas (EY), S Konstand (EY), M Najder (EY) and J Federer (EY) to discuss PBA restack analysis	0.60	595.00	357.00
Federer,Joshua Lee	Staff	3/1/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), S Bellas (EY), S Konstand (EY), M Najder (EY) and J Federer (EY) to discuss PBA restack analysis	0.50	245.00	122.50
Konstand,Sara	Manager	3/1/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), S Bellas (EY), S Konstand (EY), M Najder (EY) and J Federer (EY) to discuss PBA restack analysis	0.50	595.00	297.50
Najder,Michal	Senior	3/1/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), S Bellas (EY), S Konstand (EY), M Najder (EY) and J Federer (EY) to discuss PBA restack analysis	0.50	445.00	222.50
Najder,Michal	Senior	3/1/2021	T3 - Long Term Projections	Participate in call with M Najder (EY) and J Federer (EY) to discuss PBA San Juan property count discrepancy indicated in PowerBI dashboard	0.60	445.00	267.00
Federer,Joshua Lee	Staff	3/1/2021	T3 - Long Term Projections	Participate in call with M Najder (EY), J Federer (EY) to discuss PBA San Juan property count discrepancy indicated in PowerBI dashboard	0.60	245.00	147.00
Canter,Matthew Alan	Manager	3/1/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) J Moran-Eserski (EY) and S Nagarajan (EY) about Hacienda and CRIM transaction data	0.40	595.00	238.00
Nagarajan,Snigdha	Staff	3/1/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) J Moran-Eserski (EY) and S Nagarajan (EY) about Hacienda and CRIM transaction data	0.40	245.00	98.00
Canter,Matthew Alan	Manager	3/1/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) V Tucker(EY) and S Nagarajan (EY) about integrating Hacienda transaction data into the CW real estate dashboard	0.50	595.00	297.50
Nagarajan,Snigdha	Staff	3/1/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) V Tucker(EY) and S Nagarajan (EY) about integrating Hacienda transaction data into the CW real estate dashboard	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	3/1/2021	T3 - Long Term Projections	Participate in meeting with V Tucker (EY) on EY Team correspondence across workstreams	0.50	245.00	122.50
Canter,Matthew Alan	Manager	3/1/2021	T3 - Long Term Projections	Review email and corresponding from J Federer (EY) about "vacant" classification and terminology	0.40	595.00	238.00
Bellas,Samuel Scott	Senior Manager	3/1/2021	T3 - Long Term Projections	Request high-level summary of current FM resourcing and structure to determine potential savings or improvement opportunities. Provide property card sample to team.	0.70	720.00	504.00
Canter,Matthew Alan	Manager	3/1/2021	T3 - Long Term Projections	Prepare questions for PRIDCO data meeting with A Lopez and D Alvarez (FOMB)	0.60	595.00	357.00
Canter,Matthew Alan	Manager	3/1/2021	T3 - Long Term Projections	Prepare outline of PRIDCO draft deck for PRIDCO analysis workstream	0.70	595.00	416.50
Chen,Shi	Senior	3/1/2021	T3 - Long Term Projections	Work on PRIDCO analysis and deck	0.40	445.00	178.00
Federer,Joshua Lee	Staff	3/1/2021	T3 - Long Term Projections	Confirm terminology used by each CW agency to discern occupancy and use status, for purposes of aggregation and integration into PowerBI dashboard	1.30	245.00	318.50
Federer,Joshua Lee	Staff	3/1/2021	T3 - Long Term Projections	Assess data across CW agencies to discern count and size of vacant building holdings	1.70	245.00	416.50
Federer,Joshua Lee	Staff	3/1/2021	T3 - Long Term Projections	Assess data across CW agencies to discern count and size of vacant land holdings	1.90	245.00	465.50
Federer,Joshua Lee	Staff	3/1/2021	T3 - Long Term Projections	Prepare a PowerPoint template which organizes the framework for each slide of the vacant property analysis for FOMB presentation	1.30	245.00	318.50
Konstand,Sara	Manager	3/1/2021	T3 - Long Term Projections	Prepare three scenarios for varying levels of portfolio consolidation and restack	2.90	595.00	1,725.50
Nagarajan,Snigdha	Staff	3/1/2021	T3 - Long Term Projections	Identify data discrepancy in Hacienda transaction data for 2016	2.40	245.00	588.00
Nagarajan,Snigdha	Staff	3/1/2021	T3 - Long Term Projections	Explore ways to publish ArcGIS maps on app.powerbi	1.80	245.00	441.00
Nagarajan,Snigdha	Staff	3/1/2021	T3 - Long Term Projections	Debug issues arising when publishing ArcGIS maps on app.powerbi	1.20	245.00	294.00
Najder,Michal	Senior	3/1/2021	T3 - Long Term Projections	Incorporate feedback from senior manager post meeting into PBA deck	1.20	445.00	534.00
Kane,Collin	Senior	3/1/2021	T3 - Long Term Projections	Review JRS census data for developing new entrant population projection	0.80	405.00	324.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	3/1/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and S Levy (EY) to discuss potential assumptions for detailed cost projections under HB 120	0.20	519.00	103.80
Good JR,Clark E	Manager	3/1/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and S Levy (EY) to discuss slides requested by McKinsey related to pension data cleanup effect on fiscal plan	0.40	519.00	207.60
Good JR,Clark E	Manager	3/1/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss board slide related to pension audit impact on fiscal plan	0.40	519.00	207.60
Good JR,Clark E	Manager	3/1/2021	T3 - Long Term Projections	Review edits to board slides on pension audit impact to fill out cost details	0.40	519.00	207.60
Good JR,Clark E	Manager	3/1/2021	T3 - Long Term Projections	Participate in call with M Lopez (FOMB), C Ortiz (FOMB), S Levy (EY) and C Good (EY) to discuss Proskauer responses to various pieces of proposed pension legislation	0.50	519.00	259.50
Good JR,Clark E	Manager	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Good JR,Clark E	Manager	3/1/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR,Clark E	Manager	3/1/2021	T3 - Creditor Mediation Support	Redacted	1.20	519.00	622.80
Good JR,Clark E	Manager	3/1/2021	T3 - Creditor Mediation Support	Redacted	1.40	519.00	726.60
Good JR,Clark E	Manager	3/1/2021	T3 - Long Term Projections	Prepare a slide deck summarizing the proposed assumptions for the 2021 fiscal plan update	1.40	519.00	726.60
Good JR,Clark E	Manager	3/1/2021	T3 - Long Term Projections	Prepare slides for board presentation that address the Governor's pension proposal including an assessment of the option to perform a pension data audit	1.70	519.00	882.30
Levy,Sheva R	Partner/Principal	3/1/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and S Levy (EY) to discuss potential assumptions for detailed cost projections under HB 120	0.20	721.00	144.20
Levy,Sheva R	Partner/Principal	3/1/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and S Levy (EY) to discuss slides requested by McKinsey related to pension data cleanup effect on fiscal plan	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	3/1/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss board slide related to pension audit impact on fiscal plan	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	3/1/2021	T3 - Long Term Projections	Participate in call with M Lopez (FOMB), C Ortiz (FOMB), S Levy (EY) and C Good (EY) to discuss Proskauer responses to various pieces of proposed pension legislation	0.50	721.00	360.50
Levy,Sheva R	Partner/Principal	3/1/2021	T3 - Long Term Projections	Review slide developed to identify potential impact on paygo costs of pension plan audit	0.60	721.00	432.60
Nguyen,Jimmy Hoang Huy	Staff	3/1/2021	T3 - Long Term Projections	Assess the HB120 impact on the liability with alternate active populate growth assumptions for the DB participants of the TRS Plan	1.30	271.00	352.30
Nguyen,Jimmy Hoang Huy	Staff	3/1/2021	T3 - Long Term Projections	Assess the HB120 impact on the liability with alternate active populate growth assumptions for the Hybrid participants of the TRS Plan	1.30	271.00	352.30
Nguyen,Jimmy Hoang Huy	Staff	3/1/2021	T3 - Long Term Projections	Assess the HB120 impact on the liability with alternate active populate growth assumptions for the DB-LOA participants of the TRS Plan	1.90	271.00	514.90
Stricklin,Todd	Senior	3/1/2021	T3 - Long Term Projections	Summarize PREPA expected benefit payments under Aon 2020 assumptions	0.90	405.00	364.50
Stricklin,Todd	Senior	3/1/2021	T3 - Long Term Projections	Update PREPA funding scenario model with linear interpolation algorithm for 2020 flat c/KWH rate contribution projection results	1.20	405.00	486.00
Stuber,Emily Grace	Senior	3/1/2021	T3 - Long Term Projections	Develop output spreadsheet which summarizes TRS projection results for HB 120	1.10	405.00	445.50
Neziroski,David	Staff	3/1/2021	T3 - Fee Applications / Retention	Finalize the December monthly statement	2.80	245.00	686.00
Latham,Willow Genevieve	Senior	3/2/2021	T3 - Long Term Projections	Additional research on public information for Tilson, including research on program structure, annual grant funding, and Tilson role on NYS broadband qual	1.10	445.00	489.50
Almbaid,Nahla	Staff	3/2/2021	T3 - Long Term Projections	Amend impact ctc summary document	1.10	245.00	269.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Matla,Jonathan	Senior	3/2/2021	T3 - Long Term Projections	Amend PRIDCO FY22 Budget	1.40	445.00	623.00
Mackie,James	Executive Director	3/2/2021	T3 - Long Term Projections	Amend S 101 fiscal note and review initial revenue impact estimates	1.10	810.00	891.00
Barati Stec,Izabella	Manager	3/2/2021	T3 - Long Term Projections	Amend the Fiscal Note on HB 113: Addressing comments on the fiscal note on HB 113, on encouraging private investments in the reconstruction of historical structures affected a result of earthquakes and hurricanes	2.20	595.00	1,309.00
Tan,Riyandi	Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Tan,Riyandi	Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Sanchez-Riveron,Déborah	Staff	3/2/2021	T3 - Plan of Adjustment	Analyze differences between FOMB population of Puerto Rico balances and AAFAF balances updated as of 3/2/2021 for 12/31/2020 balances by agency.	2.30	245.00	563.50
Sarna,Shavi	Senior Manager	3/2/2021	T3 - Long Term Projections	Analyze draft of General Fund revenue reporting template and incorporate revisions	0.90	720.00	648.00
Sarna,Shavi	Senior Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00
Dubinsky,Shawn	Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Tan,Riyandi	Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Santambrogio,Juan	Executive Director	3/2/2021	T3 - Plan of Adjustment	Analyze projected pension trust contributions under various scenarios of financial projections	1.10	810.00	891.00
Powell,Marc	Executive Director	3/2/2021	T3 - Long Term Projections	Assemble notes on program structuring challenges in Canada	0.70	810.00	567.00
Gelfond,Hilary	Staff	3/2/2021	T3 - Long Term Projections	Check-in on status on doing business analysis	0.60	245.00	147.00
Berger,Daniel L.	Manager	3/2/2021	T3 - Long Term Projections	Compare CNE estimates to EY estimates for SSI	0.80	595.00	476.00
Chepenik,Adam Brandon	Partner/Principal	3/2/2021	T3 - Plan of Adjustment	Continue to revise disclosure statement writup for Proskauer review.	2.90	870.00	2,523.00
Barati Stec,Izabella	Manager	3/2/2021	T3 - Long Term Projections	Desk research, literature review on refundable tax credit in US states, possible mechanisms to be used in PR	1.90	595.00	1,130.50
Meyerowitz,Andrea Grace	Senior Manager	3/2/2021	T3 - Long Term Projections	Detail review of Grant Administration Agreement to inform development of onboarding packaging	1.40	720.00	1,008.00
Gelfond,Hilary	Staff	3/2/2021	T3 - Long Term Projections	Disaggregate CTC expansion to show impacts due to increasing number of eligible children and increasing credit amount	1.60	245.00	392.00
Jacobsen,Katherine Anne	Senior	3/2/2021	T3 - Long Term Projections	Draft email requesting data needed on individual impact payments, unemployment, and EITC from Biden proposal for Puerto Rico	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	3/2/2021	T3 - Plan of Adjustment	Draft email with questions on Liquidity section of the Disclosure Statement	0.90	445.00	400.50
Leonis,Temisan	Senior	3/2/2021	T3 - Creditor Mediation Support	Redacted	1.80	445.00	801.00
Rubin,Joshua A.	Staff	3/2/2021	T3 - Long Term Projections	Draft summary of significance of the estimated health care expenditures for severe gambling for VLT regulation memorandum	0.30	245.00	73.50
Leonis,Temisan	Senior	3/2/2021	T3 - Creditor Mediation Support	Redacted	1.90	445.00	845.50
Leonis,Temisan	Senior	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.70	445.00	311.50
Leonis,Temisan	Senior	3/2/2021	T3 - Creditor Mediation Support	Redacted	2.40	445.00	1,068.00
Heath,Emma	Senior Manager	3/2/2021	T3 - Long Term Projections	Email to A. Chepenik (EY) regarding updated estimation of PR impact of Biden bill	0.40	720.00	288.00
Heath,Emma	Senior Manager	3/2/2021	T3 - Plan of Adjustment	Email to K. Jacobsen (EY) regarding administrative determinations added to disclosure statement.	0.40	720.00	288.00
Latham,Willow Genevieve	Senior	3/2/2021	T3 - Long Term Projections	Experience section for Proposer 2 Analysis Deck based on proposal content	2.10	445.00	934.50
Gelfond,Hilary	Staff	3/2/2021	T3 - Long Term Projections	Finalize changes to S.101 fiscal note and prepare for delivery	2.40	245.00	588.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	3/2/2021	T3 - Long Term Projections	Gather information on social security insurance related to the pending supreme court ruling to estimate the impact to macros in the fiscal plan	0.60	595.00	357.00
Powell,Marc	Executive Director	3/2/2021	T3 - Long Term Projections	Hold EY conversation with M Powell (EY) and Damian join re: identifying program structuring challenges in similar programs in Canada	1.20	810.00	972.00
Jacobsen,Katherine Anne	Senior	3/2/2021	T3 - Plan of Adjustment	Incorporate recommended updates from comments received into Disclosure Statement	2.60	445.00	1,157.00
Soutendijk,Tyler	Staff	3/2/2021	T3 - Long Term Projections	Investigate financial performance indicator options for fiscal monitoring in Monthly Economic Update	0.90	245.00	220.50
Tan,Riyandi	Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Santambrogio,Juan	Executive Director	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tan,Riyandi	Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Santambrogio,Juan	Executive Director	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tan,Riyandi	Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Santambrogio,Juan	Executive Director	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Burr,Jeremy	Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Tan,Riyandi	Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Santambrogio,Juan	Executive Director	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Leonis,Temisan	Senior	3/2/2021	T3 - Creditor Mediation Support	Redacted	1.20	445.00	534.00
Chepenik,Adam Brandon	Partner/Principal	3/2/2021	T3 - Creditor Mediation Support	Redacted	1.20	870.00	1,044.00
Tague,Robert	Executive Director	3/2/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Panagiotakis,Sofia	Senior Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	1.20	720.00	864.00
Chepenik,Adam Brandon	Partner/Principal	3/2/2021	T3 - Long Term Projections	Participate in call with A Cruz (FOMB) and A Chepenik (EY) to discuss strategies for integrating workstreams on personnel reforms	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	3/2/2021	T3 - Long Term Projections	Participate in call with A Medina (FOMB) and A Chepenik (EY) to discuss fiscal plan and PREPA forecasts	0.90	870.00	783.00
Ban,Menuka	Manager	3/2/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Matla (EY), M. Ban (EY), H. Gelfond (EY), D. Berger (EY), to discuss the new American Rescue Plan and the corresponding calculations to the PR and Federal allocations	0.30	595.00	178.50
Heath,Emma	Senior Manager	3/2/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Matla (EY), M. Ban (EY), H. Gelfond (EY), D. Berger (EY), to discuss the new American Rescue Plan and the corresponding calculations to the PR and Federal allocations	0.30	720.00	216.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Yodice, Frank	Senior	3/2/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Matla (EY), M. Ban (EY), H. Gelfond (EY), D. Berger (EY), to discuss the new American Rescue Plan and the corresponding calculations to the PR and Federal allocations	0.30	445.00	133.50
Matla, Jonathan	Senior	3/2/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Matla (EY), M. Ban (EY), H. Gelfond (EY), D. Berger (EY), to discuss the new American Rescue Plan and the corresponding calculations to the PR and Federal allocations	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	3/2/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Matla (EY), M. Ban (EY), H. Gelfond (EY), D. Berger (EY), to discuss the new American Rescue Plan and the corresponding calculations to the PR and Federal allocations	0.30	445.00	133.50
Gelfond, Hilary	Staff	3/2/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Matla (EY), M. Ban (EY), H. Gelfond (EY), D. Berger (EY), to discuss the new American Rescue Plan and the corresponding calculations to the PR and Federal allocations	0.30	245.00	73.50
Berger, Daniel L.	Manager	3/2/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Matla (EY), M. Ban (EY), H. Gelfond (EY), D. Berger (EY), to discuss the new American Rescue Plan and the corresponding calculations to the PR and Federal allocations	0.30	595.00	178.50
Heath, Emma	Senior Manager	3/2/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Matla (EY), to discuss tasks associated with the new American Rescue Plan and its COVID funding allocations	0.40	720.00	288.00
Yodice, Frank	Senior	3/2/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Matla (EY), to discuss tasks associated with the new American Rescue Plan and its COVID funding allocations	0.40	445.00	178.00
Matla, Jonathan	Senior	3/2/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Matla (EY), to discuss tasks associated with the new American Rescue Plan and its COVID funding allocations	0.40	445.00	178.00
Jacobsen, Katherine Anne	Senior	3/2/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Matla (EY), to discuss tasks associated with the new American Rescue Plan and its COVID funding allocations	0.40	445.00	178.00
Chepenik, Adam Brandon	Partner/Principal	3/2/2021	T3 - Long Term Projections	Participate in call with EY team and A Cruz (FOMB) to discuss personnel reform initiative.	0.90	870.00	783.00
Chepenik, Adam Brandon	Partner/Principal	3/2/2021	T3 - Long Term Projections	Participate in call with G Ojeda (FOMB) and A Chepenik (EY) to discuss strategies for integrating workstreams on personnel reforms	0.30	870.00	261.00
Sarna, Shavi	Senior Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Santambrogio, Juan	Executive Director	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Panagiotakis, Sofia	Senior Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Santambrogio, Juan	Executive Director	3/2/2021	T3 - Plan of Adjustment	Participate in call with J. Santambrogio (EY), W Everts (PJT) and F Battle (Ankura) to discuss sources of funds for UCC recoveries	0.40	810.00	324.00
Mackie, James	Executive Director	3/2/2021	T3 - Long Term Projections	Participate in call with J. Davis (McK), W. Wolfe (FOMB), F. Hernandez (CRIM), M. Ban (EY), J. Mackie (EY), and D. Mullins (EY), to discuss the macro economic forecast assumptions and implications on the fiscal plan	1.00	810.00	810.00
Mullins, Daniel R	Executive Director	3/2/2021	T3 - Long Term Projections	Participate in call with J. Davis (McK), W. Wolfe (FOMB), F. Hernandez (CRIM), M. Ban (EY), J. Mackie (EY), and D. Mullins (EY), to discuss the macro economic forecast assumptions and implications on the fiscal plan	1.00	810.00	810.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ban,Menuka	Manager	3/2/2021	T3 - Long Term Projections	Participate in call with J.Davis (McK), W. Wolfe (FOMB), F. Hernandez (CRIM), M. Ban (EY), J. Mackie (EY), and D. Mullins (EY), to discuss the macro economic forecast assumptions and implications on the fiscal plan	1.00	595.00	595.00
Jacobsen,Katherine Anne	Senior	3/2/2021	T3 - Long Term Projections	Participate in call with McKinsey, EY and FOMB to discuss impact of governor's proposals on fiscal plan. EY participants are K Jacobsen (EY), J Santambrogio (EY), S Levy (EY) and C Good(EY).	0.40	445.00	178.00
Santambrogio,Juan	Executive Director	3/2/2021	T3 - Long Term Projections	Participate in call with McKinsey, EY and FOMB to discuss impact of governor's proposals on fiscal plan. EY participants are K Jacobsen (EY), J Santambrogio (EY), S Levy (EY) and C Good(EY).	0.40	810.00	324.00
Levy,Sheva R	Partner/Principal	3/2/2021	T3 - Long Term Projections	Participate in call with McKinsey, EY and FOMB to discuss impact of governor's proposals on fiscal plan. EY participants are K Jacobsen (EY), J Santambrogio (EY), S Levy (EY) and C Good(EY).	0.40	721.00	288.40
Good JR,Clark E	Manager	3/2/2021	T3 - Long Term Projections	Participate in call with McKinsey, EY and FOMB to discuss impact of governor's proposals on fiscal plan. EY participants are K Jacobsen (EY), J Santambrogio (EY), S Levy (EY) and C Good(EY).	0.40	519.00	207.60
Tague,Robert	Executive Director	3/2/2021	T3 - Long Term Projections	Participate in call with R. Tague (EY) and C. Good (EY) to discuss HB 120 initial analysis, potential impact to FP and PROMESA and required analysis based on proposed legislation parameters.	0.70	810.00	567.00
Good JR,Clark E	Manager	3/2/2021	T3 - Long Term Projections	Participate in call with R. Tague (EY) and C. Good (EY) to discuss HB 120 initial analysis, potential impact to FP and PROMESA and required analysis based on proposed legislation parameters.	0.70	519.00	363.30
Sanchez-Riveron,Déborah	Staff	3/2/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss information received via email from FOMB on 3/2/2021 regarding newly identified entity for the December 31, 2020 rollforward period.	0.10	245.00	24.50
Chawla,Sonia	Manager	3/2/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss information received via email from FOMB on 3/2/2021 regarding newly identified entity for the December 31, 2020 rollforward period.	0.10	595.00	59.50
Sarna,Shavi	Senior Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00
Panagiotakis,Sofia	Senior Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00
Chepenik,Adam Brandon	Partner/Principal	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	3/2/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Malhotra,Gaurav	Partner/Principal	3/2/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Santambrogio,Juan	Executive Director	3/2/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Matla,Jonathan	Senior	3/2/2021	T3 - Long Term Projections	Participate in meeting F Yodice (EY) and J Matla (EY) to discuss American Rescue Plan bill issues	0.30	445.00	133.50
Yodice,Frank	Senior	3/2/2021	T3 - Long Term Projections	Participate in meeting F Yodice (EY) and J Matla (EY) to discuss American Rescue Plan bill issues	0.30	445.00	133.50
Heath,Emma	Senior Manager	3/2/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), K Jacobsen (EY), F Yodice (EY), and J Matla (EY) to discuss and update estimates to the American Rescue Plan file	1.20	720.00	864.00
Yodice,Frank	Senior	3/2/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), K Jacobsen (EY), F Yodice (EY), and J Matla (EY) to discuss and update estimates to the American Rescue Plan file	1.20	445.00	534.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Matla,Jonathan	Senior	3/2/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), K Jacobsen (EY), F Yodice (EY), and J Matla (EY) to discuss and update estimates to the American Rescue Plan file	1.20	445.00	534.00
Jacobsen,Katherine Anne	Senior	3/2/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), K Jacobsen (EY), F Yodice (EY), and J Matla (EY) to discuss and update estimates to the American Rescue Plan file	1.20	445.00	534.00
Heath,Emma	Senior Manager	3/2/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), K Jacobsen (EY), F Yodice (EY), and J Matla (EY) to discuss tasks for assessing the Biden Stimulus Bill's impact	0.30	720.00	216.00
Jacobsen,Katherine Anne	Senior	3/2/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), K Jacobsen (EY), F Yodice (EY), and J Matla (EY) to discuss tasks for assessing the Biden Stimulus Bill's impact	0.30	445.00	133.50
Yodice,Frank	Senior	3/2/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), K Jacobsen (EY), F Yodice (EY), and J Matla (EY) to discuss tasks for assessing the Biden Stimulus Bill's impact	0.30	445.00	133.50
Matla,Jonathan	Senior	3/2/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), K Jacobsen (EY), F Yodice (EY), and J Matla (EY) to discuss tasks for assessing the Biden Stimulus Bill's impact	0.30	445.00	133.50
Burr,Jeremy	Manager	3/2/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to discuss remapping the chart of accounts for the FY21 budget	1.00	595.00	595.00
Matla,Jonathan	Senior	3/2/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to discuss remapping the chart of accounts for the FY21 budget	1.00	445.00	445.00
Tague,Robert	Executive Director	3/2/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Dubinsky,Shawn	Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Sarna,Shavi	Senior Manager	3/2/2021	T3 - Long Term Projections	Participate on call with S Panagiotakis (EY) and S Sarna (EY) to incorporate edits required to General Fund revenue reporting template	0.50	720.00	360.00
Panagiotakis,Sofia	Senior Manager	3/2/2021	T3 - Long Term Projections	Participate on call with S Panagiotakis (EY) and S Sarna (EY) to incorporate edits required to General Fund revenue reporting template	0.50	720.00	360.00
Sarna,Shavi	Senior Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Panagiotakis,Sofia	Senior Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Powell,Marc	Executive Director	3/2/2021	T3 - Long Term Projections	Participate on weekly coordination call with M. Powell (EY), A. Ramirez (EY), F Mira (EY), W. Latham (EY), N. Campbell (EY), A. Meyerowitz (EY), T. Yang (EY) - updates on evaluation, walk through and discussion of draft onboarding package TOC.	0.70	810.00	567.00
Mira,Francisco Jose	Senior Manager	3/2/2021	T3 - Long Term Projections	Participate on weekly coordination call with M. Powell (EY), A. Ramirez (EY), F Mira (EY), W. Latham (EY), N. Campbell (EY), A. Meyerowitz (EY), T. Yang (EY) - updates on evaluation, walk through and discussion of draft onboarding package TOC.	0.70	720.00	504.00
Latham,Willow Genevieve	Senior	3/2/2021	T3 - Long Term Projections	Participate on weekly coordination call with M. Powell (EY), A. Ramirez (EY), F Mira (EY), W. Latham (EY), N. Campbell (EY), A. Meyerowitz (EY), T. Yang (EY) - updates on evaluation, walk through and discussion of draft onboarding package TOC.	0.70	445.00	311.50
Campbell,Nnaji-Semayi	Senior	3/2/2021	T3 - Long Term Projections	Participate on weekly coordination call with M. Powell (EY), A. Ramirez (EY), F Mira (EY), W. Latham (EY), N. Campbell (EY), A. Meyerowitz (EY), T. Yang (EY) - updates on evaluation, walk through and discussion of draft onboarding package TOC.	0.70	445.00	311.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Aaron	Senior	3/2/2021	T3 - Long Term Projections	Participate on weekly coordination call with M. Powell (EY), A. Ramirez (EY), F Mira (EY), W. Latham (EY), N. Campbell (EY), A. Meyerowitz (EY), T. Yang (EY) - updates on evaluation, walk through and discussion of draft onboarding package TOC.	0.70	445.00	311.50
Yang, Tianyi	Manager	3/2/2021	T3 - Long Term Projections	Participate on weekly coordination call with M. Powell (EY), A. Ramirez (EY), F Mira (EY), W. Latham (EY), N. Campbell (EY), A. Meyerowitz (EY), T. Yang (EY) - updates on evaluation, walk through and discussion of draft onboarding package TOC.	0.70	595.00	416.50
Meyerowitz, Andrea Grace	Senior Manager	3/2/2021	T3 - Long Term Projections	Participate on weekly coordination call with M. Powell (EY), A. Ramirez (EY), F Mira (EY), W. Latham (EY), N. Campbell (EY), A. Meyerowitz (EY), T. Yang (EY) - updates on evaluation, walk through and discussion of draft onboarding package TOC.	0.70	720.00	504.00
Chawla, Sonia	Manager	3/2/2021	T3 - Plan of Adjustment	Perform reconciliation of updated AAFAP report with amended 12/31/2020 cash balances to identify impact on 12/31/2020 reporting.	1.70	595.00	1,011.50
Thomas, Richard I	Partner/Principal	3/2/2021	T3 - Plan of Adjustment	Perform third level review of Department of Labor and Human Resources account X068 at Banco Popular as of 12/31/2020 testing period.	0.10	870.00	87.00
Thomas, Richard I	Partner/Principal	3/2/2021	T3 - Plan of Adjustment	Perform third level review of Department of Treasury account X020 at Banco Popular as of 12/31/2020 testing period.	0.20	870.00	174.00
Thomas, Richard I	Partner/Principal	3/2/2021	T3 - Plan of Adjustment	Perform third level review of Electric Power Authority (PREPA) account X112 at Citibank as of 12/31/2020 testing period.	0.20	870.00	174.00
Thomas, Richard I	Partner/Principal	3/2/2021	T3 - Plan of Adjustment	Perform third level review of Government Development Bank For Puerto Rico account Xers at Banco de Desarrollo Economico (BDE) as of 12/31/2020 testing period.	0.20	870.00	174.00
Thomas, Richard I	Partner/Principal	3/2/2021	T3 - Plan of Adjustment	Perform third level review of Highway and Transportation Authority account X574 at Oriental Bank as of 12/31/2020 testing period.	0.10	870.00	87.00
Thomas, Richard I	Partner/Principal	3/2/2021	T3 - Plan of Adjustment	Perform third level review of Institutional Trust of the National Guard of Puerto Rico account X761 at First Bank as of 12/31/2020 testing period.	0.20	870.00	174.00
Thomas, Richard I	Partner/Principal	3/2/2021	T3 - Plan of Adjustment	Perform third level review of Public Buildings Authority account X707 at Oriental Bank as of 12/31/2020 testing period.	0.10	870.00	87.00
Thomas, Richard I	Partner/Principal	3/2/2021	T3 - Plan of Adjustment	Perform third level review of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X054 at Insigneo Securities, LLC as of 12/31/2020 testing period.	0.10	870.00	87.00
Thomas, Richard I	Partner/Principal	3/2/2021	T3 - Plan of Adjustment	Perform third level review of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X559 at Morgan Stanley Smith Barney LLC as of 12/31/2020 testing period.	0.10	870.00	87.00
Thomas, Richard I	Partner/Principal	3/2/2021	T3 - Plan of Adjustment	Perform third level review of Public Private Partnership Authority account X696 at Banco Popular as of 12/31/2020 testing period.	0.20	870.00	174.00
Thomas, Richard I	Partner/Principal	3/2/2021	T3 - Plan of Adjustment	Perform third level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X579 at Oriental Bank as of 12/31/2020 testing period.	0.20	870.00	174.00
Thomas, Richard I	Partner/Principal	3/2/2021	T3 - Plan of Adjustment	Perform third level review of Retirement System for Employees of the Government and Judiciary Retirement System account X254 at BNY Mellon as of 12/31/2020 testing period.	0.20	870.00	174.00
Thomas, Richard I	Partner/Principal	3/2/2021	T3 - Plan of Adjustment	Perform third level review of School of Plastic Arts and Design account X355 at Consultiva Internacional as of 12/31/2020 testing period.	0.20	870.00	174.00
Thomas, Richard I	Partner/Principal	3/2/2021	T3 - Plan of Adjustment	Perform third level review of Superintendent of the Capitol account X775 at First Bank as of 12/31/2020 testing period.	0.20	870.00	174.00
Thomas, Richard I	Partner/Principal	3/2/2021	T3 - Plan of Adjustment	Perform third level review of University of Puerto Rico account X236 at Voya as of 12/31/2020 testing period.	0.20	870.00	174.00
Berger, Daniel L.	Manager	3/2/2021	T3 - Long Term Projections	Prepare 30-year projection updates for SSI & LIS	1.40	595.00	833.00
Burr, Jeremy	Manager	3/2/2021	T3 - Long Term Projections	Prepare analysis on the mortality rate for PayGo to support the total actual obligations from prior years in order to forecast future obligations in the fiscal plan	1.10	595.00	654.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	3/2/2021	T3 - Long Term Projections	Prepare analysis on the total early withdrawals for PayGo to support the total actual obligations from prior years	1.40	595.00	833.00
Chepenik,Adam Brandon	Partner/Principal	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Mairena,Daisy	Staff	3/2/2021	T3 - Plan of Adjustment	Prepare draft email to Public Housing Administration regarding bank account information as of 3/2/2021 for 03/31/2021 testing period cash balances requests.	0.30	245.00	73.50
Mairena,Daisy	Staff	3/2/2021	T3 - Plan of Adjustment	Prepare draft email to Puerto Rico Aqueduct and Sewer Authority (PRASA) for 12/31/2020 testing period bank account information.	0.40	245.00	98.00
Mairena,Daisy	Staff	3/2/2021	T3 - Plan of Adjustment	Prepare draft email to Traditional Lottery regarding bank account information as of 3/2/2021 for 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Chawla,Sonia	Manager	3/2/2021	T3 - Plan of Adjustment	Prepare external version of supporting workbook for the 12/31/2020 cash balance presentation, as of 03/02/2021.	0.80	595.00	476.00
Burr,Jeremy	Manager	3/2/2021	T3 - Long Term Projections	Prepare feedback on PayGo slides related to due diligence request items to be presented to the FOMB	0.80	595.00	476.00
Burr,Jeremy	Manager	3/2/2021	T3 - Long Term Projections	Prepare feedback on the public housing PayGo obligation to support review of their annual obligation	0.40	595.00	238.00
Gelfond,Hilary	Staff	3/2/2021	T3 - Long Term Projections	Prepare for strategy session on macroeconomic modelling by reviewing multipliers and depreciation rates	0.40	245.00	98.00
Mairena,Daisy	Staff	3/2/2021	T3 - Plan of Adjustment	Prepare request to Department of Justice – Office of Inspector General as of 3/2/2021 regarding confirmation of any new open/closed accounts.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/2/2021	T3 - Plan of Adjustment	Prepare request to Office of Inspector General as of 3/2/2021 regarding confirmation of any new open/closed accounts.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/2/2021	T3 - Plan of Adjustment	Prepare request to Public Housing Administration as of 3/2/2021 regarding confirmation of any new open/closed accounts.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/2/2021	T3 - Plan of Adjustment	Prepare request to Puerto Rico Public Finance Corporation as of 3/2/2021 regarding confirmation of any new open/closed accounts.	0.40	245.00	98.00
Mairena,Daisy	Staff	3/2/2021	T3 - Plan of Adjustment	Prepare request to Retirement System for Employees of the Government and Judiciary Retirement System as of 3/2/2021 regarding confirmation of any new open/closed accounts.	0.40	245.00	98.00
Chawla,Sonia	Manager	3/2/2021	T3 - Plan of Adjustment	Prepare response to Proskauer regarding accountholder templates included with the Relativity testing platform for each rollforward period.	0.10	595.00	59.50
Glavin,Amanda Jane	Senior	3/2/2021	T3 - Long Term Projections	Prepare summary of historic impacts of VLT machines on gambling revenues	2.40	445.00	1,068.00
Burr,Jeremy	Manager	3/2/2021	T3 - Long Term Projections	Prepare summary slide of FY22 PayGo changes from the prior year and impacts to the fiscal plan	1.10	595.00	654.50
Burr,Jeremy	Manager	3/2/2021	T3 - Long Term Projections	Prepare summary slide on total PayGo obligations to support changes to the fiscal plan	1.20	595.00	714.00
Rubin,Joshua A.	Staff	3/2/2021	T3 - Long Term Projections	Prepare table of employment from 2009 through 2019 in industries with eligible activities as determined by Act 20	0.80	245.00	196.00
Barati Stec,Izabella	Manager	3/2/2021	T3 - Long Term Projections	Prepare the initial fiscal review of Act 172, on extends a preferential withholding tax rate of 12% to royalties, rents and license fees paid to foreign entities by an exempt export business with a decree issued under the provisions of Chapter 3 of Act 60. Additionally, Act 172 extending the transfer and sale of tax credits for select businesses engaged in tourism projects and provides additional subsidies for aluminum recycling businesses.	2.80	595.00	1,666.00
Matla,Jonathan	Senior	3/2/2021	T3 - Long Term Projections	Prepare variance report for PRIDCO FY21 to compare to FY22 budget	2.70	445.00	1,201.50
Kebhaj,Suhaib	Senior	3/2/2021	T3 - Long Term Projections	Provide alternative methods to forecast Act 22 decrees over a period of 5 years	0.90	445.00	400.50
Kebhaj,Suhaib	Senior	3/2/2021	T3 - Long Term Projections	Provide alternative methods to forecast Act 20 decrees over a period of 5 years	1.70	445.00	756.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kebhaj,Suhaib	Senior	3/2/2021	T3 - Long Term Projections	Provide methodology for changing time period for the calculation of fiscal impact in PS 40	2.40	445.00	1,068.00
Ban,Menuka	Manager	3/2/2021	T3 - Long Term Projections	Pull data from the Economic Census to analyze depreciation rate in Puerto Rico to inform the fiscal plan team	0.60	595.00	357.00
Gelfond,Hilary	Staff	3/2/2021	T3 - Long Term Projections	Replicate SSI estimation analysis using ACS data rather than US to incorporate substate variation and more observations into the model	0.90	245.00	220.50
Dubinsky,Shawn	Manager	3/2/2021	T3 - Long Term Projections	Research elements and flow of SUT tax to identify the amount received by the CW versus COFINA and the Municipalities	0.30	595.00	178.50
Dubinsky,Shawn	Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Dubinsky,Shawn	Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Santambrogio,Juan	Executive Director	3/2/2021	T3 - Long Term Projections	Review analysis of potential payments under Contingent Value Instrument based on SUT collections	1.70	810.00	1,377.00
Barati Stec,Izabella	Manager	3/2/2021	T3 - Long Term Projections	Review and analyze the first draft of the initial analysis of FN 101 on refundable tax credit	2.90	595.00	1,725.50
Heath,Emma	Senior Manager	3/2/2021	T3 - Long Term Projections	Review and update detailed estimation of Biden bill impact for PR.	1.90	720.00	1,368.00
Heath,Emma	Senior Manager	3/2/2021	T3 - Plan of Adjustment	Review and update financial statement section of disclosure statement	1.30	720.00	936.00
Heath,Emma	Senior Manager	3/2/2021	T3 - Plan of Adjustment	Review and update multiple other sections of disclosure statement	2.40	720.00	1,728.00
Heath,Emma	Senior Manager	3/2/2021	T3 - Plan of Adjustment	Review and update tax section of disclosure statement	2.60	720.00	1,872.00
Mairena,Daisy	Staff	3/2/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 03/03/2021 for Public Housing Administration for the December 31, 2020 testing period.	0.20	245.00	49.00
Yodice,Frank	Senior	3/2/2021	T3 - Long Term Projections	Review bill text and confirm American Rescue Plan Bill text matches anticipated allocations - Education Section	2.10	445.00	934.50
Yodice,Frank	Senior	3/2/2021	T3 - Long Term Projections	Review bill text and confirm American Rescue Plan Bill text matches anticipated allocations - State and local government breakdown	2.20	445.00	979.00
Jacobsen,Katherine Anne	Senior	3/2/2021	T3 - Plan of Adjustment	Review comments received on 3/2 on the Disclosure Statement	0.70	445.00	311.50
Tan,Riyandi	Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Dubinsky,Shawn	Manager	3/2/2021	T3 - Plan of Adjustment	Review COR PSA Term Sheet and summarize key terms and treatment of claimants to compare against the current treatment in the Plan of Adjustment	0.60	595.00	357.00
Dubinsky,Shawn	Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Heath,Emma	Senior Manager	3/2/2021	T3 - Long Term Projections	Review draft letter to AAFAP regarding JR82.	0.30	720.00	216.00
Kebhaj,Suhaib	Senior	3/2/2021	T3 - Long Term Projections	Review draft of SP 40 fiscal note	0.60	445.00	267.00
Powell,Marc	Executive Director	3/2/2021	T3 - Long Term Projections	Review draft structure of task 2 decks prepared by team and provide comments	3.90	810.00	3,159.00
Powell,Marc	Executive Director	3/2/2021	T3 - Long Term Projections	Review draft structure of task 3 deck (program structure) prepared by team and provide comments	3.80	810.00	3,078.00
Dubinsky,Shawn	Manager	3/2/2021	T3 - Long Term Projections	Review February FOMB Board Strategy Session briefing deck to understand macroeconomic factors to consider in analyzing future year revenues in the CW Fiscal Plan	0.40	595.00	238.00
Heath,Emma	Senior Manager	3/2/2021	T3 - Long Term Projections	Review FFIS weekly update related to COVID relief funds and assessing impact for PR	0.30	720.00	216.00
Mullins,Daniel R	Executive Director	3/2/2021	T3 - Long Term Projections	Review Fiscal Note final formatting on PS 101 and PS40 fiscal analysis and identification of issues to redress in each before transmission to FOMB	1.60	810.00	1,296.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mullins, Daniel R	Executive Director	3/2/2021	T3 - Long Term Projections	Review Fiscal Note PS 40 on the repeal of export business tax credits and private investor tax credits to identify revisions to final working version of fiscal impact analysis for transmission to FOMB working group	2.90	810.00	2,349.00
Mullins, Daniel R	Executive Director	3/2/2021	T3 - Long Term Projections	Review Fiscal Plan macro projections and calculation specific capital depreciation rate for Puerto Rico industries based on of 2017 economic census	0.60	810.00	486.00
Mullins, Daniel R	Executive Director	3/2/2021	T3 - Long Term Projections	Review Fiscal Plan MPC for individual beneficiary groups and multipliers	1.20	810.00	972.00
Sanchez-Riveron, Déborah	Staff	3/2/2021	T3 - Plan of Adjustment	Review information received via email from FOMB regarding a potential new agency in preparation for December 31, 2020 cash balance report	0.70	245.00	171.50
Santambrogio, Juan	Executive Director	3/2/2021	T3 - Plan of Adjustment	Review latest version of liquidity bridge to determine projected ending 2021 cash balance	0.50	810.00	405.00
Tague, Robert	Executive Director	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Kebhaj, Suhaib	Senior	3/2/2021	T3 - Long Term Projections	Review methodology for estimating property values for ps 40	1.60	445.00	712.00
Tague, Robert	Executive Director	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Santambrogio, Juan	Executive Director	3/2/2021	T3 - Long Term Projections	Review proposed general fund revenue reporting template to be sent to Hacienda	0.60	810.00	486.00
Dubinsky, Shawn	Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky, Shawn	Manager	3/2/2021	T3 - Plan of Adjustment	Review proposed Plan of Adjustment and Disclosure Statement to understand Plan elements and identify details on treatment of classes of claims	0.60	595.00	357.00
Tague, Robert	Executive Director	3/2/2021	T3 - Long Term Projections	Review PS0113 Fiscal Note final version for impact to CW FP	0.80	810.00	648.00
Yodice, Frank	Senior	3/2/2021	T3 - Long Term Projections	Review QUEST assumptions in the American Rescue Plan breakdown file and confirm allocations and projections match those in other allocation/projection files	0.80	445.00	356.00
Glavin, Amanda Jane	Senior	3/2/2021	T3 - Long Term Projections	Review reports on VLT impacts on casino revenue in mainland US states	1.80	445.00	801.00
Mairena, Daisy	Staff	3/2/2021	T3 - Plan of Adjustment	Review signatory information for Conservatory of Music Corporation of Puerto Rico for the 12/31/2020 testing period to ensure all information is obtained.	0.20	245.00	49.00
Mullins, Daniel R	Executive Director	3/2/2021	T3 - Long Term Projections	Review SSI slide deck of expected SUT and total revenue and income effects and correction of miss statement	2.10	810.00	1,701.00
Chepenik, Adam Brandon	Partner/Principal	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Moran-Eserski, Javier	Senior	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	445.00	178.00
Moran-Eserski, Javier	Senior	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	445.00	133.50
Moran-Eserski, Javier	Senior	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.20	445.00	89.00
Moran-Eserski, Javier	Senior	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	445.00	133.50
Moran-Eserski, Javier	Senior	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	445.00	178.00
Ban, Menuka	Manager	3/2/2021	T3 - Long Term Projections	Review the past fiscal plan model to prepare for the macro call checking call fiscal plan team to provide additional guidance on the methodology and assumptions revisions	1.70	595.00	1,011.50
Yang, Tianyi	Manager	3/2/2021	T3 - Long Term Projections	Review Tilson proposal to update financial capacity section of the evaluation presentation	1.30	595.00	773.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kebhaj,Suhaib	Senior	3/2/2021	T3 - Long Term Projections	Review unemployment insurance files to understand updated calculations	0.80	445.00	356.00
Knapp,Nicole Penelope	Senior	3/2/2021	T3 - Long Term Projections	Scale DDEC growth predictions used in fiscal note for Section 40 down to fit an exponential trend as predicted based off historic values	1.80	445.00	801.00
Soutendijk,Tyler	Staff	3/2/2021	T3 - Long Term Projections	Store regression coefficients for matrices 1, 2, and 3 in Opportunity Gap Analysis	0.90	245.00	220.50
Gelfond,Hilary	Staff	3/2/2021	T3 - Long Term Projections	Strategy session to address ongoing issues in macroeconomic modelling	1.10	245.00	269.50
Tan,Riyandi	Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Yodice,Frank	Senior	3/2/2021	T3 - Long Term Projections	Update American Rescue Plan (Biden Bill) breakdown file based on feedback from call and merge file with new QUEST document containing analysis and updates	2.30	445.00	1,023.50
Sanchez-Riveron,Déborah	Staff	3/2/2021	T3 - Plan of Adjustment	Update analyses with information received from AAFAF on 3/2/2021 in response to information request regarding the 12/31/2020 testing period account balance reconciliation into analyses.	2.90	245.00	710.50
Gelfond,Hilary	Staff	3/2/2021	T3 - Long Term Projections	Update and consolidate QUEST analysis of Biden stimulus plan as applied to Puerto Rico to reflect changes to law	0.40	245.00	98.00
Almbaid,Nahla	Staff	3/2/2021	T3 - Long Term Projections	Update Biden stimulus master workbook with new benefits paid disbursements	1.90	245.00	465.50
Almbaid,Nahla	Staff	3/2/2021	T3 - Long Term Projections	Update Biden stimulus workbook with changes made to regular model	2.10	245.00	514.50
Jacobsen,Katherine Anne	Senior	3/2/2021	T3 - Plan of Adjustment	Update Disclosure Statement section on recent events in Puerto Rico	1.30	445.00	578.50
Mairena,Daisy	Staff	3/2/2021	T3 - Plan of Adjustment	Update draft email to Department of Housing regarding account restriction information as of 3/2/2021 for 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	3/2/2021	T3 - Plan of Adjustment	Update draft email to Department of Labor and Human Resources regarding account restriction information as of 3/2/2021 for 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	3/2/2021	T3 - Plan of Adjustment	Update draft email to Family and Children Administration regarding account restriction information as of 3/2/2021 for 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	3/2/2021	T3 - Plan of Adjustment	Update draft email to Office of Court Administration regarding bank account information as of 3/2/2021 for 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Dubinsky,Shawn	Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Knapp,Nicole Penelope	Senior	3/2/2021	T3 - Long Term Projections	Update fiscal note for section 40 to 5-year budget estimate for Act 20	2.90	445.00	1,290.50
Knapp,Nicole Penelope	Senior	3/2/2021	T3 - Long Term Projections	Update fiscal note for section 40 to 5-year budget estimate for Act 20	2.90	445.00	1,290.50
Barati Stec,Izabella	Manager	3/2/2021	T3 - Long Term Projections	Update Fiscal Notes tracking tables, establishing new deadlines and workflow of the Fiscal Notes	0.70	595.00	416.50
Matla,Jonathan	Senior	3/2/2021	T3 - Long Term Projections	Update PRIDCO FY21 budget tracing with additional chart of accounts	2.90	445.00	1,290.50
Knapp,Nicole Penelope	Senior	3/2/2021	T3 - Long Term Projections	Update property tax estimates in fiscal note for section 40 to include property values from DDEC instead of CRIM values	2.40	445.00	1,068.00
Knapp,Nicole Penelope	Senior	3/2/2021	T3 - Long Term Projections	Update property tax estimates in fiscal note for section 40 to show a flow of individuals expiring from preferential property tax treatment	2.10	445.00	934.50
Venkatramanan,Siddhu	Manager	3/2/2021	T3 - Plan of Adjustment	Update Relativity platform for documentation identified during the weekly workspace maintenance for the cash analysis workstream, as of 03/02/2021.	2.70	595.00	1,606.50
Chepenik,Adam Brandon	Partner/Principal	3/2/2021	T3 - Long Term Projections	Update SSI analysis	0.20	870.00	174.00
Gelfond,Hilary	Staff	3/2/2021	T3 - Long Term Projections	Update stimulus model to reflect new multipliers published by CBO	2.10	245.00	514.50
Matla,Jonathan	Senior	3/2/2021	T3 - Long Term Projections	Update variance report with additional chart of accounts	1.80	445.00	801.00
Berger,Daniel L.	Manager	3/2/2021	T3 - Long Term Projections	Use SAS code to get take-up rates for SSI	1.80	595.00	1,071.00
Canter,Matthew Alan	Manager	3/2/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Federer (EY) to discuss implementation of vacancy and property use filter in PowerBI	0.50	595.00	297.50
Federer,Joshua Lee	Staff	3/2/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Federer (EY) to discuss implementation of vacancy and property use filter in PowerBI	0.50	245.00	122.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Bellas,Samuel Scott	Senior Manager	3/2/2021	T3 - Long Term Projections	Participate in call with S Bellas (EY), S Konstand (EY), to discuss PBA restack analysis and deck development.	0.20	720.00	144.00
Konstand,Sara	Manager	3/2/2021	T3 - Long Term Projections	Participate in call with S Bellas (EY), S Konstand (EY), to discuss PBA restack analysis and deck development.	0.20	595.00	119.00
Canter,Matthew Alan	Manager	3/2/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) , J Federer (EY), and S. Nagarajan (EY) regarding vacant property analysis deck and dashboard updates (e.g. demand drivers)	0.90	595.00	535.50
Federer,Joshua Lee	Staff	3/2/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) , J Federer (EY), and S. Nagarajan (EY) regarding vacant property analysis deck and dashboard updates (e.g. demand drivers)	0.90	245.00	220.50
Nagarajan,Snigdha	Staff	3/2/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) , J Federer (EY), and S. Nagarajan (EY) regarding vacant property analysis deck and dashboard updates (e.g. demand drivers)	0.90	245.00	220.50
Canter,Matthew Alan	Manager	3/2/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) and J Federer (EY) to discuss vacant property list deck/presentation for FOMB	1.10	595.00	654.50
Federer,Joshua Lee	Staff	3/2/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) and J Federer (EY) to discuss vacant property list deck/presentation for FOMB	1.10	245.00	269.50
Canter,Matthew Alan	Manager	3/2/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) J Federer(EY) S Nagarajan (EY) about vacant property analysis	0.70	595.00	416.50
Federer,Joshua Lee	Staff	3/2/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) J Federer(EY) S Nagarajan (EY) about vacant property analysis	0.70	245.00	171.50
Nagarajan,Snigdha	Staff	3/2/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) J Federer(EY) S Nagarajan (EY) about vacant property analysis	0.70	245.00	171.50
Bellas,Samuel Scott	Senior Manager	3/2/2021	T3 - Long Term Projections	Evaluate data and data requests for FM to determine level of effort based on available information, and lease information availability on PR public site.	1.10	720.00	792.00
Canter,Matthew Alan	Manager	3/2/2021	T3 - Long Term Projections	Add and incorporate items to question log to follow-up on PRIDCO data	0.20	595.00	119.00
Canter,Matthew Alan	Manager	3/2/2021	T3 - Long Term Projections	Begin the weekly status update deck to present to FOMB	0.90	595.00	535.50
Canter,Matthew Alan	Manager	3/2/2021	T3 - Long Term Projections	Review and comment on dashboard development workplan for strategic analytics	0.40	595.00	238.00
Canter,Matthew Alan	Manager	3/2/2021	T3 - Long Term Projections	Email dashboard priorities for urgent turnaround	0.40	595.00	238.00
Canter,Matthew Alan	Manager	3/2/2021	T3 - Long Term Projections	Review market research deck for implementation into the dashboard (regional analysis)	0.70	595.00	416.50
Chen,Shi	Senior	3/2/2021	T3 - Long Term Projections	Review PRIDCO data and assess lease data (such as rent, leased area, term) to prepare PRIDCO lease analysis	0.10	445.00	44.50
Federer,Joshua Lee	Staff	3/2/2021	T3 - Long Term Projections	Provide feedback to EY team on adjustments to make to demand driver analysis tab on PowerPI	0.80	245.00	196.00
Federer,Joshua Lee	Staff	3/2/2021	T3 - Long Term Projections	Prepare slides in the vacant property analysis Powerpoint related to vacancy magnitude and breakdown of vacancy across agency holdings	2.40	245.00	588.00
Konstand,Sara	Manager	3/2/2021	T3 - Long Term Projections	Prepare three scenarios for varying levels of portfolio consolidation and restack	1.00	595.00	595.00
Nagarajan,Snigdha	Staff	3/2/2021	T3 - Long Term Projections	Restructure data to identify vacant properties for individual agency - Land Administration	0.20	245.00	49.00
Nagarajan,Snigdha	Staff	3/2/2021	T3 - Long Term Projections	Restructure data to identify vacant properties for individual agency - PBA	0.80	245.00	196.00
Nagarajan,Snigdha	Staff	3/2/2021	T3 - Long Term Projections	Restructure data to identify vacant properties for individual agency - DTOP	0.30	245.00	73.50
Nagarajan,Snigdha	Staff	3/2/2021	T3 - Long Term Projections	Restructure data to identify vacant properties for individual agency - PRIDCO Building File	1.20	245.00	294.00
Nagarajan,Snigdha	Staff	3/2/2021	T3 - Long Term Projections	Restructure data to identify vacant properties for individual agency - PRIDCO Land File	0.80	245.00	196.00
Nagarajan,Snigdha	Staff	3/2/2021	T3 - Long Term Projections	Restructure data to identify vacant properties for individual agency - Land Authority	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	3/2/2021	T3 - Long Term Projections	Restructure data to identify vacant properties for individual agency - ADCC	0.10	245.00	24.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nagarajan,Snigdha	Staff	3/2/2021	T3 - Long Term Projections	Restructure data to identify vacant properties for individual agency - ACAA	0.20	245.00	49.00
Nagarajan,Snigdha	Staff	3/2/2021	T3 - Long Term Projections	Restructure data to identify vacant properties for individual agency - ADEA	0.10	245.00	24.50
Nagarajan,Snigdha	Staff	3/2/2021	T3 - Long Term Projections	Restructure data to identify vacant properties for individual agency - AFV	0.10	245.00	24.50
Nagarajan,Snigdha	Staff	3/2/2021	T3 - Long Term Projections	Restructure data to identify vacant properties for individual agency - BDE	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	3/2/2021	T3 - Long Term Projections	Restructure data to identify vacant properties for individual agency - Vocational Rehabilitation	0.20	245.00	49.00
Nagarajan,Snigdha	Staff	3/2/2021	T3 - Long Term Projections	Consolidate all restructured vacant properties into 'consolidated file' and then translating results onto dashboard	2.10	245.00	514.50
Nagarajan,Snigdha	Staff	3/2/2021	T3 - Long Term Projections	Participate in meeting with EY Team to discuss execution of vacant analysis workstream- analysis outlining the Top N vacant properties by square foot and value	0.50	245.00	122.50
Najder,Michal	Senior	3/2/2021	T3 - Long Term Projections	Continue evaluating PBA sample set data for RE portfolio restacking opportunities.	0.50	445.00	222.50
Kane,Collin	Senior	3/2/2021	T3 - Long Term Projections	Assess proposed assumptions under HB120 for new entrant active population for JRS projections.	1.30	405.00	526.50
Good JR,Clark E	Manager	3/2/2021	T3 - Long Term Projections	Review ERS questions related to HB 120	0.20	519.00	103.80
Good JR,Clark E	Manager	3/2/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and S Levy (EY) to discuss pension data cleanup steps	0.30	519.00	155.70
Good JR,Clark E	Manager	3/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR,Clark E	Manager	3/2/2021	T3 - Long Term Projections	Review salary scale assumptions related to HB 120 analysis	0.60	519.00	311.40
Good JR,Clark E	Manager	3/2/2021	T3 - Long Term Projections	Participate in call with E Stuber (EY) and C Good (EY) to discuss HB 120 progress on TRS calculations	0.70	519.00	363.30
Good JR,Clark E	Manager	3/2/2021	T3 - Long Term Projections	Review updates to pension audit board slide based on feedback received	0.70	519.00	363.30
Good JR,Clark E	Manager	3/2/2021	T3 - Long Term Projections	Review detail in files provided by retirement board / AMBAC related to data deficiencies identified in the data processes	1.30	519.00	674.70
Levy,Sheva R	Partner/Principal	3/2/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and S Levy (EY) to discuss pension data cleanup steps	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	3/2/2021	T3 - Plan of Adjustment	Provide e-mail response to FOMB requests for pension related changes in plan of adjustment	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	3/2/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and M Lopez (FOMB) to discuss Proskauer updates to HB 523/533 letters	0.50	721.00	360.50
Levy,Sheva R	Partner/Principal	3/2/2021	T3 - Long Term Projections	Review slides for board meeting outlining potential pension initiatives that might impact the fiscal plan	0.60	721.00	432.60
Stricklin,Todd	Senior	3/2/2021	T3 - Long Term Projections	Summarize PREPA expected benefit payments under EY 2020 assumptions	0.90	405.00	364.50
Stricklin,Todd	Senior	3/2/2021	T3 - Long Term Projections	Summarize PREPA expected benefit payments under Aon draft 2018 assumptions	1.70	405.00	688.50
Stuber,Emily Grace	Senior	3/2/2021	T3 - Long Term Projections	Participate in call with E Stuber (EY) and C Good (EY) to discuss HB 120 progress on TRS calculations	0.70	405.00	283.50
Neziroski,David	Staff	3/2/2021	T3 - Fee Applications / Retention	Begin preparation on January monthly statement	2.40	245.00	588.00
Malhotra,Gaurav	Partner/Principal	3/2/2021	T3 - Creditor Mediation Support	Redacted	2.10	870.00	1,827.00
Kebhaj,Suhaib	Senior	3/3/2021	T3 - Long Term Projections	Add comparison of Act 20 growth to US growth in those same industries	1.40	445.00	623.00
Kebhaj,Suhaib	Senior	3/3/2021	T3 - Long Term Projections	Amend Act 20 industry list to better reflect ACT 20 companies	1.10	445.00	489.50
Mullins,Daniel R	Executive Director	3/3/2021	T3 - Long Term Projections	Amend Fiscal Note PS 101 for final version	1.10	810.00	891.00
Mullins,Daniel R	Executive Director	3/3/2021	T3 - Long Term Projections	Amend fiscal note PS 40 and identifying adjustments to analysis and content	2.90	810.00	2,349.00
Mackie,James	Executive Director	3/3/2021	T3 - Long Term Projections	Amend S 40 fiscal note write up draft and provide comments on additional edits needed	0.90	810.00	729.00
Campbell,Nnaji-Semayi	Senior	3/3/2021	T3 - Long Term Projections	Analyze and annotate proposer 2 proposal	1.60	445.00	712.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky, Shawn	Manager	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
LeBlanc, Samantha	Senior	3/3/2021	T3 - Creditor Mediation Support	Redacted	1.90	445.00	845.50
Venkatramanan, Siddhu	Manager	3/3/2021	T3 - Plan of Adjustment	Analyze results of documentation troubleshoot process identified during the weekly workspace maintenance for the cash analysis workstream as of 03/03/2021.	2.90	595.00	1,725.50
Knapp, Nicole Penelope	Senior	3/3/2021	T3 - Long Term Projections	Assess Biden impact through Step 2 and Step 3 workbooks to estimate GNP	2.90	445.00	1,290.50
Knapp, Nicole Penelope	Senior	3/3/2021	T3 - Long Term Projections	Calculate Biden stimulus payments in FY 21 and FY 22 instead of the entire program as one sum	2.40	445.00	1,068.00
Powell, Marc	Executive Director	3/3/2021	T3 - Long Term Projections	Conduct detailed read of draft evaluation package for provider 2	3.70	810.00	2,997.00
Chepenik, Adam Brandon	Partner/Principal	3/3/2021	T3 - Plan of Adjustment	Continue to make edits to the disclosure statement for Proskauer	1.80	870.00	1,566.00
Heath, Emma	Senior Manager	3/3/2021	T3 - Long Term Projections	Correspond with D. Berger (EY) regarding revisions to unemployment benefits estimate under Biden bill.	0.30	720.00	216.00
Barati Stec, Izabella	Manager	3/3/2021	T3 - Long Term Projections	Desk research on the aluminium sector in PR for preparing the FN on Act 172, Identifying stakeholders and eligible companies in case of Act 172	2.30	595.00	1,368.50
Barati Stec, Izabella	Manager	3/3/2021	T3 - Long Term Projections	Desk research on the aluminium sector in PR for preparing the FN on Act 172, regarding the size of the market	1.80	595.00	1,071.00
Dubinsky, Shawn	Manager	3/3/2021	T3 - Long Term Projections	Draft correspondence on observations from Governor's press release of response to proposed pension reforms under the Title III POA	0.30	595.00	178.50
Jacobsen, Katherine Anne	Senior	3/3/2021	T3 - Plan of Adjustment	Draft email requesting review of federal grants and subsidies section in the Disclosure Statement	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	3/3/2021	T3 - Plan of Adjustment	Draft email requesting review of hotel occupancy tax section in the Disclosure Statement	0.20	445.00	89.00
Jacobsen, Katherine Anne	Senior	3/3/2021	T3 - Plan of Adjustment	Draft email requesting review of tax expenditure report section in the Disclosure Statement	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	3/3/2021	T3 - Plan of Adjustment	Draft email to O'Neill Borges requesting review of sections on Act 257-2018 and Act 4-2020 in the Disclosure Statement	0.70	445.00	311.50
Leonis, Temisan	Senior	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.80	445.00	356.00
Campbell, Nnaji-Semayi	Senior	3/3/2021	T3 - Long Term Projections	Draft technical approach appendix detailed observations for proposer 2	2.40	445.00	1,068.00
Leonis, Temisan	Senior	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.60	445.00	267.00
Leonis, Temisan	Senior	3/3/2021	T3 - Creditor Mediation Support	Redacted	1.70	445.00	756.50
Dubinsky, Shawn	Manager	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Heath, Emma	Senior Manager	3/3/2021	T3 - Long Term Projections	Email to A. Chepenik (EY) and G. Eaton (EY) regarding update on status of JR82 discussions	0.20	720.00	144.00
Gelfond, Hilary	Staff	3/3/2021	T3 - Long Term Projections	Estimate GNP impact of Biden stimulus plan	2.90	245.00	710.50
Gelfond, Hilary	Staff	3/3/2021	T3 - Long Term Projections	Estimate rate of depreciation of fixed assets in PR for use in macro forecast	2.60	245.00	637.00
Chepenik, Adam Brandon	Partner/Principal	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Barati Stec, Izabella	Manager	3/3/2021	T3 - Long Term Projections	Finalize FN 101	1.90	595.00	1,130.50
Almbaid, Nahla	Staff	3/3/2021	T3 - Long Term Projections	Generate Biden plan estimates for federal payments	0.70	245.00	171.50
Gelfond, Hilary	Staff	3/3/2021	T3 - Long Term Projections	Incorporate estimates of Biden stimulus plan into personal income forecast	2.90	245.00	710.50
Tan, Riyandi	Manager	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Santambrogio, Juan	Executive Director	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tan, Riyandi	Manager	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Burr, Jeremy	Manager	3/3/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), E Heath (EY), J Burr (EY), M Canter (EY), J Federer (EY) and FOMB to discuss preliminary vacant property analysis and next steps for property list refinement	1.00	595.00	595.00
Heath, Emma	Senior Manager	3/3/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), E Heath (EY), J Burr (EY), M Canter (EY), J Federer (EY) and FOMB to discuss preliminary vacant property analysis and next steps for property list refinement	1.00	720.00	720.00
Chepenik, Adam Brandon	Partner/Principal	3/3/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), E Heath (EY), J Burr (EY), M Canter (EY), J Federer (EY) and FOMB to discuss preliminary vacant property analysis and next steps for property list refinement	1.00	870.00	870.00
Burr, Jeremy	Manager	3/3/2021	T3 - Long Term Projections	Participate in call with C Robles (FOMB), J Santambrogio (EY), and J Burr (EY) to discuss the COFINA reapportionment	0.30	595.00	178.50
Santambrogio, Juan	Executive Director	3/3/2021	T3 - Long Term Projections	Participate in call with C Robles (FOMB), J Santambrogio (EY), and J Burr (EY) to discuss the COFINA reapportionment	0.30	810.00	243.00
Sarna, Shavi	Senior Manager	3/3/2021	T3 - Long Term Projections	Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), G. Guardiola (FOMB), Mckinsey, J. Santambrogio (EY), S. Levy (EY), C. Good (EY), S. Sarna (EY), S. Panagiotakis (EY) to discuss the board deck on the Governor's incremental requests.	1.00	720.00	720.00
Good JR, Clark E	Manager	3/3/2021	T3 - Long Term Projections	Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), G. Guardiola (FOMB), Mckinsey, J. Santambrogio (EY), S. Levy (EY), C. Good (EY), S. Sarna (EY), S. Panagiotakis (EY) to discuss the board deck on the Governor's incremental requests.	1.00	519.00	519.00
Levy, Sheva R	Partner/Principal	3/3/2021	T3 - Long Term Projections	Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), G. Guardiola (FOMB), Mckinsey, J. Santambrogio (EY), S. Levy (EY), C. Good (EY), S. Sarna (EY), S. Panagiotakis (EY) to discuss the board deck on the Governor's incremental requests.	1.00	721.00	721.00
Santambrogio, Juan	Executive Director	3/3/2021	T3 - Long Term Projections	Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), G. Guardiola (FOMB), Mckinsey, J. Santambrogio (EY), S. Levy (EY), C. Good (EY), S. Sarna (EY), S. Panagiotakis (EY) to discuss the board deck on the Governor's incremental requests.	1.00	810.00	810.00
Panagiotakis, Sofia	Senior Manager	3/3/2021	T3 - Long Term Projections	Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), G. Guardiola (FOMB), Mckinsey, J. Santambrogio (EY), S. Levy (EY), C. Good (EY), S. Sarna (EY), S. Panagiotakis (EY) to discuss the board deck on the Governor's incremental requests.	1.00	720.00	720.00
Chepenik, Adam Brandon	Partner/Principal	3/3/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY), A Chepenik (EY), A Kleine (EY), D Ravichandran (EY), and J Merchan (EY) to discuss week zero Finance Function Pilot Work Plan meetings	0.60	870.00	522.00
Burr, Jeremy	Manager	3/3/2021	T3 - Long Term Projections	Participate in call with J. Burr (EY) and FOMB to discuss the PREPA and PRASA invoicing estimates to be used to update the fiscal plan	0.60	595.00	357.00
Khan, Muhammad Suleman	Senior	3/3/2021	T3 - Plan of Adjustment	Participate in call with J. Santambrogio (EY), E. Heath (EY), K. Jacobsen (EY) and S. Khan (EY) regarding revisions required to liquidity and minimum cash section of disclosure statement.	0.30	445.00	133.50
Heath, Emma	Senior Manager	3/3/2021	T3 - Plan of Adjustment	Participate in call with J. Santambrogio (EY), E. Heath (EY), K. Jacobsen (EY) and S. Khan (EY) regarding revisions required to liquidity and minimum cash section of disclosure statement.	0.30	720.00	216.00
Santambrogio, Juan	Executive Director	3/3/2021	T3 - Plan of Adjustment	Participate in call with J. Santambrogio (EY), E. Heath (EY), K. Jacobsen (EY) and S. Khan (EY) regarding revisions required to liquidity and minimum cash section of disclosure statement.	0.30	810.00	243.00
Jacobsen, Katherine Anne	Senior	3/3/2021	T3 - Plan of Adjustment	Participate in call with J. Santambrogio (EY), E. Heath (EY), K. Jacobsen (EY) and S. Khan (EY) regarding revisions required to liquidity and minimum cash section of disclosure statement.	0.30	445.00	133.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	3/3/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), E. Heath (EY), A. Chepenik (EY), and F. Yodice (EY), to discuss the American Rescue Plan and updates to the corresponding allocation file	0.30	720.00	216.00
Jacobsen,Katherine Anne	Senior	3/3/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), E. Heath (EY), A. Chepenik (EY), and F. Yodice (EY), to discuss the American Rescue Plan and updates to the corresponding allocation file	0.30	445.00	133.50
Yodice,Frank	Senior	3/3/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), E. Heath (EY), A. Chepenik (EY), and F. Yodice (EY), to discuss the American Rescue Plan and updates to the corresponding allocation file	0.30	445.00	133.50
Chepenik,Adam Brandon	Partner/Principal	3/3/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), E. Heath (EY), A. Chepenik (EY), and F. Yodice (EY), to discuss the American Rescue Plan and updates to the corresponding allocation file	0.30	870.00	261.00
Yodice,Frank	Senior	3/3/2021	T3 - Plan of Adjustment	Participate in call with Proskauer and EY regarding status of disclosure statement updates ahead of filing on March 8. EY participants include: A. Chepenik (EY), E. Heath (EY), K. Jacobsen (EY), J. Santambrogio (EY) and F. Yodice (EY).	0.20	445.00	89.00
Chepenik,Adam Brandon	Partner/Principal	3/3/2021	T3 - Plan of Adjustment	Participate in call with Proskauer and EY regarding status of disclosure statement updates ahead of filing on March 8. EY participants include: A. Chepenik (EY), E. Heath (EY), K. Jacobsen (EY), J. Santambrogio (EY) and F. Yodice (EY).	0.20	870.00	174.00
Heath,Emma	Senior Manager	3/3/2021	T3 - Plan of Adjustment	Participate in call with Proskauer and EY regarding status of disclosure statement updates ahead of filing on March 8. EY participants include: A. Chepenik (EY), E. Heath (EY), K. Jacobsen (EY), J. Santambrogio (EY) and F. Yodice (EY).	0.20	720.00	144.00
Santambrogio,Juan	Executive Director	3/3/2021	T3 - Plan of Adjustment	Participate in call with Proskauer and EY regarding status of disclosure statement updates ahead of filing on March 8. EY participants include: A. Chepenik (EY), E. Heath (EY), K. Jacobsen (EY), J. Santambrogio (EY) and F. Yodice (EY).	0.20	810.00	162.00
Jacobsen,Katherine Anne	Senior	3/3/2021	T3 - Plan of Adjustment	Participate in call with Proskauer and EY regarding status of disclosure statement updates ahead of filing on March 8. EY participants include: A. Chepenik (EY), E. Heath (EY), K. Jacobsen (EY), J. Santambrogio (EY) and F. Yodice (EY).	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	3/3/2021	T3 - Plan of Adjustment	Participate in call with Proskauer, EY, FOMB and O'Neill & Burgess to discuss pension sections of disclosure statement. EY participants are J Santambrogio (EY), S Levy (EY), C Good (EY) and K Jacobsen (EY)	0.50	445.00	222.50
Good JR,Clark E	Manager	3/3/2021	T3 - Plan of Adjustment	Participate in call with Proskauer, EY, FOMB and O'Neill & Burgess to discuss pension sections of disclosure statement. EY participants are J Santambrogio (EY), S Levy (EY), C Good (EY) and K Jacobsen (EY)	0.50	519.00	259.50
Levy,Sheva R	Partner/Principal	3/3/2021	T3 - Plan of Adjustment	Participate in call with Proskauer, EY, FOMB and O'Neill & Burgess to discuss pension sections of disclosure statement. EY participants are J Santambrogio (EY), S Levy (EY), C Good (EY) and K Jacobsen (EY)	0.50	721.00	360.50
Santambrogio,Juan	Executive Director	3/3/2021	T3 - Plan of Adjustment	Participate in call with Proskauer, EY, FOMB and O'Neill & Burgess to discuss pension sections of disclosure statement. EY participants are J Santambrogio (EY), S Levy (EY), C Good (EY) and K Jacobsen (EY)	0.50	810.00	405.00
Heath,Emma	Senior Manager	3/3/2021	T3 - Long Term Projections	Participate in call with Proskauer, FOMB and E. Heath (EY) regarding JR82 proposed response to Govt and concerns with bill.	0.40	720.00	288.00
Chawla,Sonia	Manager	3/3/2021	T3 - Plan of Adjustment	Participate in call with R. Kim (Proskauer) and S. Chawla (EY) to discuss current status of updating the March 2021 Disclosure Statement with 12/31/2020 cash balances.	0.20	595.00	119.00
Tague,Robert	Executive Director	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky, Shawn	Manager	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
LeBlanc, Samantha	Senior	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.30	445.00	133.50
Panagiotakis, Sofia	Senior Manager	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Sanchez-Riveron, Deborah	Staff	3/3/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss information received via email on 3/3/2021 from Banco Popular regarding newly identified accounts for the December 31, 2020 rollforward period.	0.50	245.00	122.50
Chawla, Sonia	Manager	3/3/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss information received via email on 3/3/2021 from Banco Popular regarding newly identified accounts for the December 31, 2020 rollforward period.	0.50	595.00	297.50
Sanchez-Riveron, Deborah	Staff	3/3/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss updates need to Relativity platform as of 3/3/2021 for newly identified accounts for the December 31, 2020 rollforward period.	0.20	245.00	49.00
Chawla, Sonia	Manager	3/3/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss updates need to Relativity platform as of 3/3/2021 for newly identified accounts for the December 31, 2020 rollforward period.	0.20	595.00	119.00
Panagiotakis, Sofia	Senior Manager	3/3/2021	T3 - Long Term Projections	Participate in call with S. O'Rourke (Mckinsey), S. Sarna (EY) and S. Panagiotakis (EY) to discuss revisions to the board deck on the fiscal plan implications of the Governor's budget request.	0.40	720.00	288.00
Sarna, Shavi	Senior Manager	3/3/2021	T3 - Long Term Projections	Participate in call with S. O'Rourke (Mckinsey), S. Sarna (EY) and S. Panagiotakis (EY) to discuss revisions to the board deck on the fiscal plan implications of the Governor's budget request.	0.40	720.00	288.00
Chepenik, Adam Brandon	Partner/Principal	3/3/2021	T3 - Long Term Projections	Participate in call with V. Maldonado (FOMB), G. Ojeda (FOMB), A. Chepenik (EY), G. Eaton (EY) and E. Heath (EY) regarding JR82 emergency assistance fund and proposed response to AAFAF.	0.40	870.00	348.00
Santambrogio, Juan	Executive Director	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Chepenik, Adam Brandon	Partner/Principal	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.70	870.00	609.00
Malhotra, Gaurav	Partner/Principal	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.70	870.00	609.00
Burr, Jeremy	Manager	3/3/2021	T3 - Long Term Projections	Participate in meeting with C Ortiz (FOMB), M Lopez (FOMB), S Levy (EY), and J Burr (EY) to discuss the PayGo due diligence submission summary deck	0.80	595.00	476.00
Levy, Sheva R	Partner/Principal	3/3/2021	T3 - Long Term Projections	Participate in meeting with C Ortiz (FOMB), M Lopez (FOMB), S Levy (EY), and J Burr (EY) to discuss the PayGo due diligence submission summary deck	0.80	721.00	576.80
Burr, Jeremy	Manager	3/3/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to discuss mapping issues for PRIDCO FY22 budget versus the budget narrative provided by PRIDCO	0.60	595.00	357.00
Matla, Jonathan	Senior	3/3/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to discuss mapping issues for PRIDCO FY22 budget versus the budget narrative provided by PRIDCO	0.60	445.00	267.00
Burr, Jeremy	Manager	3/3/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to finish remapping the chart of accounts for the FY21 budget	0.50	595.00	297.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Matla,Jonathan	Senior	3/3/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to finish remapping the chart of accounts for the FY21 budget	0.50	445.00	222.50
Burr,Jeremy	Manager	3/3/2021	T3 - Long Term Projections	Participate in working meeting with C Ortiz (FOMB) and J Burr (EY) to prepare a summary PayGo deck	1.10	595.00	654.50
Mairena,Daisy	Staff	3/3/2021	T3 - Plan of Adjustment	Perform first level testing of Municipal Revenue Collection Centre (CRIM) account X012 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	3/3/2021	T3 - Plan of Adjustment	Perform first level testing of Municipal Revenue Collection Centre (CRIM) account X046 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	3/3/2021	T3 - Plan of Adjustment	Perform second level review of Municipal Revenue Collection Centre (CRIM) account X012 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	3/3/2021	T3 - Plan of Adjustment	Perform second level review of Municipal Revenue Collection Centre (CRIM) account X046 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50
Kebhaj,Suhaib	Senior	3/3/2021	T3 - Long Term Projections	Prepare a comparison of Act 20 industry growth pre and post enactment to estimate impact of the tax incentive policy	2.60	445.00	1,157.00
Berger,Daniel L.	Manager	3/3/2021	T3 - Long Term Projections	Prepare a spreadsheet for the SUT effects of Biden stimulus	2.80	595.00	1,666.00
Glavin,Amanda Jane	Senior	3/3/2021	T3 - Long Term Projections	Prepare alternate saturation point calculations for PR VLT machines in light of illegal VLTs	1.60	445.00	712.00
Sanchez-Riveron,Déborah	Staff	3/3/2021	T3 - Plan of Adjustment	Prepare analysis of cash balances impact for newly identified Title III accounts from OCIF December balances report in preparation for the December 31, 2020 cash balance report	1.60	245.00	392.00
Sanchez-Riveron,Déborah	Staff	3/3/2021	T3 - Plan of Adjustment	Prepare analysis to compare newly identified accounts from OCIF December balances report with updated cash balance information provided by AAFAF on 3/2/2021	0.90	245.00	220.50
Chawla,Sonia	Manager	3/3/2021	T3 - Plan of Adjustment	Prepare analysis with 12/31/2020 cash balances for PRIDCO.	0.40	595.00	238.00
Heath,Emma	Senior Manager	3/3/2021	T3 - Long Term Projections	Prepare comparison analysis of Committee on Oversight and Reform's estimated allocations for state and local funding under Biden bill.	0.60	720.00	432.00
Kebhaj,Suhaib	Senior	3/3/2021	T3 - Long Term Projections	Prepare comparison of Act 20 industry growth so that it is relative to total industry growth	0.80	445.00	356.00
Mackie,James	Executive Director	3/3/2021	T3 - Long Term Projections	Prepare depreciation calculation to be used as an illustrative for construction	0.40	810.00	324.00
Sanchez-Riveron,Déborah	Staff	3/3/2021	T3 - Plan of Adjustment	Prepare draft email to AAFAF regarding potentially new agency in preparation for December 31, 2020 cash balance report	0.30	245.00	73.50
Mairena,Daisy	Staff	3/3/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Economic Development and Commerce as of 3/3/2021 for 12/31/2020 testing period bank account information.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/3/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Economic Development and Commerce regarding bank account information as of 3/03/2021 for 03/31/2021 testing period cash balances requests.	0.30	245.00	73.50
Mairena,Daisy	Staff	3/3/2021	T3 - Plan of Adjustment	Prepare draft email to Joint Special Commission of Legislative Funds regarding bank account information as of 3/03/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	3/3/2021	T3 - Plan of Adjustment	Prepare draft email to Proskauer regarding newly identified Title II accounts from OCIF December balances report	0.30	245.00	73.50
Mairena,Daisy	Staff	3/3/2021	T3 - Plan of Adjustment	Prepare draft email to Senate regarding bank account information as of 3/03/2021 for 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Burr,Jeremy	Manager	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Jacobsen,Katherine Anne	Senior	3/3/2021	T3 - Long Term Projections	Prepare for call on American Rescue Plan allocations by reviewing estimate calculations	0.70	445.00	311.50
Jacobsen,Katherine Anne	Senior	3/3/2021	T3 - Plan of Adjustment	Prepare for call on Disclosure Statement review	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	3/3/2021	T3 - Plan of Adjustment	Prepare for call on pension sections of the Disclosure Statement	0.30	445.00	133.50
Sanchez-Riveron,Déborah	Staff	3/3/2021	T3 - Plan of Adjustment	Prepare information regarding potentially new agency Comision de Practicaje to assess FY21 budget.	0.30	245.00	73.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	3/3/2021	T3 - Plan of Adjustment	Prepare information to update account fields in Relativity review platform for Culebra Conservation and Development Authority accounts at Banco Popular opened in May.	0.20	245.00	49.00
Mairena,Daisy	Staff	3/3/2021	T3 - Plan of Adjustment	Prepare information to update account fields in Relativity review platform for Government Development Bank For Puerto Rico accounts at Banco Popular opened in December.	0.30	245.00	73.50
Mairena,Daisy	Staff	3/3/2021	T3 - Plan of Adjustment	Prepare information to update account fields in Relativity review platform for Puerto Rico Aqueduct and Sewer Authority (PRASA) accounts at Banco Popular opened in April.	0.30	245.00	73.50
Burr,Jeremy	Manager	3/3/2021	T3 - Long Term Projections	Prepare PayGo FY22 budget decision requirements that will be required decisions for the Board	1.70	595.00	1,011.50
Heath,Emma	Senior Manager	3/3/2021	T3 - Plan of Adjustment	Prepare PREPA/LUMA section of disclosure statement.	0.60	720.00	432.00
Burr,Jeremy	Manager	3/3/2021	T3 - Long Term Projections	Prepare template slide for PayGo one-time distributions to be forecasted going forward	0.40	595.00	238.00
Burr,Jeremy	Manager	3/3/2021	T3 - Long Term Projections	Provide a summary of COFINA reapportionment request to be discussed with the FOMB	1.60	595.00	952.00
Powell,Marc	Executive Director	3/3/2021	T3 - Long Term Projections	Provide comments re: draft evaluation package for provider 2 -- financial section	3.60	810.00	2,916.00
Berger,Daniel L.	Manager	3/3/2021	T3 - Long Term Projections	Pull data sources for the disclosure statement (multiple sources for multiple sections)	1.20	595.00	714.00
Mackie,James	Executive Director	3/3/2021	T3 - Long Term Projections	Research output multipliers for different types of spending related to CBO modelling	2.20	810.00	1,782.00
Heath,Emma	Senior Manager	3/3/2021	T3 - Long Term Projections	Response to E. Barak (Proskauer) regarding GoldenTree draft brief	0.20	720.00	144.00
Heath,Emma	Senior Manager	3/3/2021	T3 - Long Term Projections	Review A. Chepenik (EY) feedback on Biden bill analysis.	0.30	720.00	216.00
Heath,Emma	Senior Manager	3/3/2021	T3 - Long Term Projections	Review analysis of data request received from PRIDCO.	0.30	720.00	216.00
Heath,Emma	Senior Manager	3/3/2021	T3 - Long Term Projections	Review and update Biden bill analysis before emailing FOMB and McKinsey	1.40	720.00	1,008.00
Heath,Emma	Senior Manager	3/3/2021	T3 - Long Term Projections	Review and update Biden bill analysis before emailing to QUEST team	1.20	720.00	864.00
Mairena,Daisy	Staff	3/3/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 03/03/2021 for Government Development Bank For Puerto Rico account ending in X013 for the 12/31/2020 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	3/3/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 03/03/2021 for Government Development Bank For Puerto Rico account ending in X021 for the 12/31/2020 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	3/3/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 03/03/2021 for Municipal Revenue Collection Centre (CRIM) account ending in X012 for the 12/31/2020 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	3/3/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 03/03/2021 for Municipal Revenue Collection Centre (CRIM) account ending in X046 for the 12/31/2020 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	3/3/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 03/03/2021 for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X011 for the 12/31/2020 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	3/3/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 03/03/2021 for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X019 for the 12/31/2020 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	3/3/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 03/03/2021 for Office of Management and Budget for the December 31, 2020 testing period.	0.30	245.00	73.50
Mullins,Daniel R	Executive Director	3/3/2021	T3 - Long Term Projections	Review Biden stimulus payments effect of SUT yields with assumed exhaustion of spending over 5 year period after transfer to direct spending, savings and payment of debt	1.60	810.00	1,296.00
Kebhaj,Suhaib	Senior	3/3/2021	T3 - Long Term Projections	Review comments on ps 40 fiscal note	0.90	445.00	400.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen,Katherine Anne	Senior	3/3/2021	T3 - Plan of Adjustment	Review comments received on 3/3 on the Disclosure Statement	0.80	445.00	356.00
Tague,Robert	Executive Director	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tague,Robert	Executive Director	3/3/2021	T3 - Long Term Projections	Review debt policy revenue analysis related to Fiscal Plan.	0.30	810.00	243.00
Santambrogio,Juan	Executive Director	3/3/2021	T3 - Long Term Projections	Review debt policy schedule to understand debt capacity metrics being discussed with creditors	0.40	810.00	324.00
Heath,Emma	Senior Manager	3/3/2021	T3 - Long Term Projections	Review Dec 31, 2020 cash position of PRIDCO	0.20	720.00	144.00
Dubinsky,Shawn	Manager	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Heath,Emma	Senior Manager	3/3/2021	T3 - Long Term Projections	Review draft brief regarding PRIDCO and Ambac.	0.30	720.00	216.00
Chawla,Sonia	Manager	3/3/2021	T3 - Plan of Adjustment	Review draft email to Proskauer with information for new accounts identified through the OCIF reconciliation exercise, to assess impact on the 12/31/2020 POA DS.	0.30	595.00	178.50
Heath,Emma	Senior Manager	3/3/2021	T3 - Long Term Projections	Review draft slides from J. Federer (EY) regarding vacant property analysis	0.40	720.00	288.00
Tague,Robert	Executive Director	3/3/2021	T3 - Plan of Adjustment	Review edits made to CW POA risk disclosures	0.60	810.00	486.00
Kebhaj,Suhaib	Senior	3/3/2021	T3 - Long Term Projections	Review estimation of the property tax impact for PS 40	1.20	445.00	534.00
Glavin,Amanda Jane	Senior	3/3/2021	T3 - Long Term Projections	Review evidence of at least 50k illegal VLT terminals	1.80	445.00	801.00
Santambrogio,Juan	Executive Director	3/3/2021	T3 - Long Term Projections	Review factors that could potentially impact the payment of CVI based on increased projected SUT collections	0.90	810.00	729.00
Mairena,Daisy	Staff	3/3/2021	T3 - Plan of Adjustment	Review file names of received documents as of 03/03/2021 to ensure correct linkage of documents to accounts in upload process to Relativity platform for accurate testing of account balances.	0.70	245.00	171.50
Mullins,Daniel R	Executive Director	3/3/2021	T3 - Long Term Projections	Review final deliverable version of Fiscal Notes 101 for distribution to FOMB	2.20	810.00	1,782.00
Dubinsky,Shawn	Manager	3/3/2021	T3 - Long Term Projections	Review financial model methodology and assumptions to evaluate the scenarios presented and toggle features of sensitivities	0.70	595.00	416.50
Tague,Robert	Executive Director	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Chawla,Sonia	Manager	3/3/2021	T3 - Plan of Adjustment	Review information for Comision de Practicaje to assess FY21 budget.	0.10	595.00	59.50
Sanchez-Riveron,Déborah	Staff	3/3/2021	T3 - Plan of Adjustment	Review information provided by CDORH regarding newly identified accounts from OCIF December balances report	0.80	245.00	196.00
Sanchez-Riveron,Déborah	Staff	3/3/2021	T3 - Plan of Adjustment	Review information provided by Government Development Bank regarding newly identified accounts from OCIF December balances report	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	3/3/2021	T3 - Plan of Adjustment	Review information provided via email from Banco Popular regarding outstanding items as of 3/3/2021 for 12/31/2020 testing period cash balances requests.	1.90	245.00	465.50
Leonis,Temisan	Senior	3/3/2021	T3 - Creditor Mediation Support	Redacted	1.40	445.00	623.00
Tague,Robert	Executive Director	3/3/2021	T3 - Long Term Projections	Review Lajas 205 documentation.	0.60	810.00	486.00
Tague,Robert	Executive Director	3/3/2021	T3 - Plan of Adjustment	Review latest draft of POA to provide edits for team consideration	2.10	810.00	1,701.00
Tague,Robert	Executive Director	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Dubinsky,Shawn	Manager	3/3/2021	T3 - Long Term Projections	Review PREPA Fiscal Plan to identify components of electricity rates, loads, and the impacts from pensions	0.40	595.00	238.00
Heath,Emma	Senior Manager	3/3/2021	T3 - Plan of Adjustment	Review proposed response to N. Jaresko (FOMB) regarding pension aspects of POA	0.20	720.00	144.00
Tague,Robert	Executive Director	3/3/2021	T3 - Plan of Adjustment	Review Proskauer labor and pension updates to POA draft	0.60	810.00	486.00
Barati Stec,Izabella	Manager	3/3/2021	T3 - Long Term Projections	Review PS 40 (calling back Acts 20 and 22)	0.70	595.00	416.50
Thomas,Richard I	Partner/Principal	3/3/2021	T3 - Creditor Mediation Support	Redacted	2.70	870.00	2,349.00
Santambrogio,Juan	Executive Director	3/3/2021	T3 - Plan of Adjustment	Review retire benefits claims treatment in other cases as comparison to proposed POA treatment	0.60	810.00	486.00
Leonis,Temisan	Senior	3/3/2021	T3 - Creditor Mediation Support	Redacted	1.10	445.00	489.50
Leonis,Temisan	Senior	3/3/2021	T3 - Creditor Mediation Support	Redacted	2.40	445.00	1,068.00
Santambrogio,Juan	Executive Director	3/3/2021	T3 - Plan of Adjustment	Review updated analysis of ERS assets to be offered as consideration to creditors	0.70	810.00	567.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	3/3/2021	T3 - Plan of Adjustment	Review updated analysis on pension trust contribution scenarios based on latest financial projections	0.90	810.00	729.00
Tague, Robert	Executive Director	3/3/2021	T3 - Plan of Adjustment	Review updated POA exhibits for pension and labor edits made by Proskauer	0.60	810.00	486.00
Heath, Emma	Senior Manager	3/3/2021	T3 - Plan of Adjustment	Review updates to financial reporting section of disclosure statement.	0.40	720.00	288.00
Soutendijk, Tyler	Staff	3/3/2021	T3 - Long Term Projections	Store regression coefficients for predicted, residual, and standard error in managed lists for Opportunity Gap Analysis	1.50	245.00	367.50
Barati Stec, Izabella	Manager	3/3/2021	T3 - Long Term Projections	Study / collate information on the withholding tax in PR	2.40	595.00	1,428.00
Matla, Jonathan	Senior	3/3/2021	T3 - Long Term Projections	Summarize HR427 and HJR2 for internal discussion	2.20	445.00	979.00
Almbaid, Nahla	Staff	3/3/2021	T3 - Long Term Projections	Summarize UI federal payments data	1.40	245.00	343.00
Heath, Emma	Senior Manager	3/3/2021	T3 - Long Term Projections	Update Biden bill analysis for split by recipient of relief.	0.70	720.00	504.00
Yodice, Frank	Senior	3/3/2021	T3 - Long Term Projections	Update Biden Bill Breakdown document with information regarding appropriations to specific municipalities and determine which are included in the FOMB's pilot program	0.60	445.00	267.00
Yodice, Frank	Senior	3/3/2021	T3 - Long Term Projections	Update Biden Bill Breakdown document with more detailed description of the State and Local emergency relief funding	0.20	445.00	89.00
Knapp, Nicole Penelope	Senior	3/3/2021	T3 - Long Term Projections	Update delinquency rate for personal property tax in fiscal note 40. Re-estimate the share that need to vacate PR to be revenue neutral	2.80	445.00	1,246.00
Chawla, Sonia	Manager	3/3/2021	T3 - Plan of Adjustment	Update draft email to Proskauer with information for new accounts identified through the OCIF reconciliation exercise, to assess impact on the 12/31/2020 POA DS.	0.20	595.00	119.00
Knapp, Nicole Penelope	Senior	3/3/2021	T3 - Long Term Projections	Update personal income forecast in Step 1 , using stimulus payments for each FY	2.30	445.00	1,023.50
Matla, Jonathan	Senior	3/3/2021	T3 - Long Term Projections	Update PRIDCO discussion document with questions and comments to obtain clarification on the FY22 budget	2.10	445.00	934.50
Gelfond, Hilary	Staff	3/3/2021	T3 - Long Term Projections	Update stimulus model to reflect three-year spending patterns of stimulus funds	2.90	245.00	710.50
Ban, Menuka	Manager	3/3/2021	T3 - Long Term Projections	Update the GNP and personal income forecast with the potential increase in stimulus from Biden Plan	2.10	595.00	1,249.50
Matla, Jonathan	Senior	3/3/2021	T3 - Long Term Projections	Update variance report for PRIDCO FY22 for tracing issues	2.90	445.00	1,290.50
Federer, Joshua Lee	Staff	3/3/2021	T3 - Long Term Projections	Incorporate feedback provided by A Chepenik (EY), M Canter (EY) and FOMB related to adjusting the preliminary vacant property analysis PowerPoint deck	2.30	245.00	563.50
Canter, Matthew Alan	Manager	3/3/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), E Heath (EY), J Burr (EY), M Canter (EY), J Federer (EY) and FOMB to discuss preliminary vacant property analysis and next steps for property list refinement	1.00	595.00	595.00
Federer, Joshua Lee	Staff	3/3/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), E Heath (EY), J Burr (EY), M Canter (EY), J Federer (EY) and FOMB to discuss preliminary vacant property analysis and next steps for property list refinement	1.00	245.00	245.00
Canter, Matthew Alan	Manager	3/3/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) to discuss additional considerations for vacant property analysis deck	0.80	595.00	476.00
Federer, Joshua Lee	Staff	3/3/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) to discuss additional considerations for vacant property analysis deck	0.80	245.00	196.00
Canter, Matthew Alan	Manager	3/3/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) to discuss adjustments on vacant property deck for FOMB	0.20	595.00	119.00
Federer, Joshua Lee	Staff	3/3/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) to discuss adjustments on vacant property deck for FOMB	0.20	245.00	49.00
Canter, Matthew Alan	Manager	3/3/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Federer (EY) to discuss changes made to PowerBI, which included formatting and vacancy analysis enhancements	0.90	595.00	535.50
Federer, Joshua Lee	Staff	3/3/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Federer (EY) to discuss changes made to PowerBI, which included formatting and vacancy analysis enhancements	0.90	245.00	220.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Bellas,Samuel Scott	Senior Manager	3/3/2021	T3 - Long Term Projections	Participate in call with S Bellas (EY), S Konstand (EY), and M Najder (EY) to discuss PBA restack analysis and deck development.	0.40	720.00	288.00
Konstand,Sara	Manager	3/3/2021	T3 - Long Term Projections	Participate in call with S Bellas (EY), S Konstand (EY), and M Najder (EY) to discuss PBA restack analysis and deck development.	0.40	595.00	238.00
Najder,Michal	Senior	3/3/2021	T3 - Long Term Projections	Participate in call with S Bellas (EY), S Konstand (EY), and M Najder (EY) to discuss PBA restack analysis and deck development.	0.40	445.00	178.00
Nagarajan,Snigdha	Staff	3/3/2021	T3 - Long Term Projections	Participate in meeting with B Abramowitz (EY) and S. Nagarajan (EY) to discuss the use of Geocoder for lat/long mapping	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	3/3/2021	T3 - Long Term Projections	Participate in meeting with D Moon (EY) to discuss use of Google Maps vs Bing Maps in Geocoder considering API key requirements	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	3/3/2021	T3 - Long Term Projections	Participate in meeting with J Federer (EY), M Canter (EY) and EY Team to align on following workstreams- demand driver analysis, vacant property analysis	1.20	245.00	294.00
Federer,Joshua Lee	Staff	3/3/2021	T3 - Long Term Projections	Participate in meeting with J Federer (EY), M Canter (EY) to align on following workstreams- demand driver analysis, vacant property analysis	1.20	245.00	294.00
Canter,Matthew Alan	Manager	3/3/2021	T3 - Long Term Projections	Review J Federer (EY) email to Ehud at Proskauer about various real estate topics	0.20	595.00	119.00
Canter,Matthew Alan	Manager	3/3/2021	T3 - Long Term Projections	Review select slides in vacant property analysis from J Federer (EY)	0.70	595.00	416.50
Canter,Matthew Alan	Manager	3/3/2021	T3 - Long Term Projections	Review final PBA lease comparison file	0.30	595.00	178.50
Canter,Matthew Alan	Manager	3/3/2021	T3 - Long Term Projections	Review PBI dashboard for vacant property identification	0.30	595.00	178.50
Canter,Matthew Alan	Manager	3/3/2021	T3 - Long Term Projections	Review vacant property list (schools) provided by D Alvarez for dashboard implementation	0.30	595.00	178.50
Canter,Matthew Alan	Manager	3/3/2021	T3 - Long Term Projections	Prepare select slides for vacant property analysis to be incorporated in the master deliverable on CW monetization	1.80	595.00	1,071.00
Federer,Joshua Lee	Staff	3/3/2021	T3 - Long Term Projections	Prepare slides in the vacant property analysis Powerpoint related to monetization opportunities of ground leases	2.00	245.00	490.00
Federer,Joshua Lee	Staff	3/3/2021	T3 - Long Term Projections	Prepare slides in the vacant property analysis Powerpoint related to monetization opportunities of interagency lease arrangements	1.40	245.00	343.00
Federer,Joshua Lee	Staff	3/3/2021	T3 - Long Term Projections	Populate slides in the vacant property analysis Powerpoint related to outstanding information and criteria needed to identify strategic assets for monetization	1.70	245.00	416.50
Federer,Joshua Lee	Staff	3/3/2021	T3 - Long Term Projections	Provide feedback to EY team regarding implementation of additional data filters on the vacant property analysis tab	0.50	245.00	122.50
Konstand,Sara	Manager	3/3/2021	T3 - Long Term Projections	Prepare three scenarios for varying levels of portfolio consolidation and restack	1.40	595.00	833.00
Nagarajan,Snigdha	Staff	3/3/2021	T3 - Long Term Projections	Explore possible ways of automating the finding of latitude and longitude for all properties	2.50	245.00	612.50
Nagarajan,Snigdha	Staff	3/3/2021	T3 - Long Term Projections	Build Python code to automate pulling lat/long for any address	1.80	245.00	441.00
Nagarajan,Snigdha	Staff	3/3/2021	T3 - Long Term Projections	Apply Python code for obtaining lat/long information for demand driver analysis	0.50	245.00	122.50
Good JR,Clark E	Manager	3/3/2021	T3 - Long Term Projections	Revise pension board slide on pension impact of governor proposal based off conversation with McKinsey	0.50	519.00	259.50
Good JR,Clark E	Manager	3/3/2021	T3 - Plan of Adjustment	Review disclosure statement related to questions raised by N Jaresko (FOMB) in connection with system 2000 treatment	1.70	519.00	882.30
Good JR,Clark E	Manager	3/3/2021	T3 - Plan of Adjustment	Prepare draft of risk factors related to pensions for inclusion in the disclosure statement	1.90	519.00	986.10
Levy,Sheva R	Partner/Principal	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	3/3/2021	T3 - Plan of Adjustment	Review updates needed to board recommendation reflect consolidation of Social Security Working Group to Pension Working Group	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	3/3/2021	T3 - Plan of Adjustment	Review pension related risk factors to be outlined in plan of adjustment	0.80	721.00	576.80

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	3/3/2021	T3 - Creditor Mediation Support	Redacted	1.70	721.00	1,225.70
Nguyen,Jimmy Hoang Huy	Staff	3/3/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss status of TRS HB 120 projections	0.40	271.00	108.40
Nichols,Carly	Senior Manager	3/3/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss status of TRS HB 120 projections	0.40	655.00	262.00
Stricklin,Todd	Senior	3/3/2021	T3 - Long Term Projections	Summarize PREPA expected benefit payments under EY 2018 assumptions	1.10	405.00	445.50
Stricklin,Todd	Senior	3/3/2021	T3 - Long Term Projections	Calculate PREPA-ERS average benefit after COR 8.5% flat cut over \$1,200 using 2020 valuation census data	1.40	405.00	567.00
Stricklin,Todd	Senior	3/3/2021	T3 - Long Term Projections	Calculate PREPA-ERS average benefit before cut using 2020 valuation census data	1.40	405.00	567.00
Stricklin,Todd	Senior	3/3/2021	T3 - Long Term Projections	Calculate PREPA-ERS 2020 monthly benefit statistics using 2020 valuation census data	1.70	405.00	688.50
Stuber,Emily Grace	Senior	3/3/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss status of TRS HB 120 projections	0.40	405.00	162.00
Stuber,Emily Grace	Senior	3/3/2021	T3 - Long Term Projections	Calculate annual decrements from hybrid plan to use for TRS hybrid plan population growth assumption for HB 120	0.60	405.00	243.00
Stuber,Emily Grace	Senior	3/3/2021	T3 - Long Term Projections	Review TRS retiree liability projection coding in valuation software for HB 120	1.70	405.00	688.50
Stuber,Emily Grace	Senior	3/3/2021	T3 - Long Term Projections	Review TRS terminated vested liability projection coding in valuation software for HB 120	1.80	405.00	729.00
Neziroski,David	Staff	3/3/2021	T3 - Fee Applications / Retention	Continue to prepare the January monthly application	2.30	245.00	563.50
Malhotra,Gaurav	Partner/Principal	3/3/2021	T3 - Creditor Mediation Support	Redacted	0.70	870.00	609.00
Malhotra,Gaurav	Partner/Principal	3/3/2021	T3 - Creditor Mediation Support	Redacted	1.60	870.00	1,392.00
Almbaid,Nahla	Staff	3/4/2021	T3 - Long Term Projections	Amend Biden model with new USDOL data	1.90	245.00	465.50
Gelfond,Hilary	Staff	3/4/2021	T3 - Long Term Projections	Amend depreciation model to include additional years	1.40	245.00	343.00
Matla,Jonathan	Senior	3/4/2021	T3 - Long Term Projections	Amend HR427 summary to accurately reflect the description of the Municipal Improvement Fund	2.20	445.00	979.00
Soutendijk,Tyler	Staff	3/4/2021	T3 - Long Term Projections	Amend standard error and associated p-values to fit methodology in Opportunity Gap Analysis	2.40	245.00	588.00
Almbaid,Nahla	Staff	3/4/2021	T3 - Long Term Projections	Amend UI model with new USDOL data	1.80	245.00	441.00
Santambrogio,Juan	Executive Director	3/4/2021	T3 - Long Term Projections	Analyze additional Contingent Value Instrument pay-out scenarios based on input from N Jaresko (FOMB)	0.80	810.00	648.00
Ban,Menuka	Manager	3/4/2021	T3 - Long Term Projections	Calculate average wage loss by sector estimates from the wage loss model to send to McKinsey and the Commonwealth fiscal plan team	0.50	595.00	297.50
Barati Stec,Izabella	Manager	3/4/2021	T3 - Long Term Projections	Desk research: Compiling information on OECD's Base Erosion and Profit Shifting rules, for preparing the FN on Act 172	2.40	595.00	1,428.00
Chepenik,Adam Brandon	Partner/Principal	3/4/2021	T3 - Long Term Projections	Discuss AFFAF letter response with V Maldonado (FOMB)	1.10	870.00	957.00
Campbell,Nnaji-Semayi	Senior	3/4/2021	T3 - Long Term Projections	Draft appendix technical approach summary for proposer 2	0.90	445.00	400.50
Leonis,Temisan	Senior	3/4/2021	T3 - Creditor Mediation Support	Redacted	1.30	445.00	578.50
Jacobsen,Katherine Anne	Senior	3/4/2021	T3 - Plan of Adjustment	Draft email requesting comments on the latest draft of the Second Amended Plan of Adjustment	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	3/4/2021	T3 - Plan of Adjustment	Draft email requesting review of updated Disclosure Statement summary of the \$750 million Disaster Relief Fund	0.30	445.00	133.50
Yodice,Frank	Senior	3/4/2021	T3 - Long Term Projections	Draft email to EY Rx colleagues providing information on the application of the 75% cap in relation to the 4 categories of state and local funding, providing bill text and reference bill definition of "nonentitlement entity"	0.20	445.00	89.00
Yodice,Frank	Senior	3/4/2021	T3 - Long Term Projections	Draft email to EY Rx colleagues providing population source file and data	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	3/4/2021	T3 - Plan of Adjustment	Draft email to PJT and Citi requesting review of Disclosure Statement summary of Aggregate Debt Burden of the Commonwealth	0.60	445.00	267.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen,Katherine Anne	Senior	3/4/2021	T3 - Plan of Adjustment	Draft email to Proskauer summarizing edits received from O'Neill Borges on Act 257 and 40 sections in the Disclosure Statement	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	3/4/2021	T3 - Plan of Adjustment	Draft email to Proskauer summarizing latest round of edits on the Disclosure Statement for the next filing	0.80	445.00	356.00
Latham,Willow Genevieve	Senior	3/4/2021	T3 - Long Term Projections	Draft experience section for Proposer 2 Analysis Deck based on proposal content	3.30	445.00	1,468.50
Leonis,Temisan	Senior	3/4/2021	T3 - Creditor Mediation Support	Redacted	1.20	445.00	534.00
Leonis,Temisan	Senior	3/4/2021	T3 - Creditor Mediation Support	Redacted	1.30	445.00	578.50
Leonis,Temisan	Senior	3/4/2021	T3 - Creditor Mediation Support	Redacted	1.40	445.00	623.00
Leonis,Temisan	Senior	3/4/2021	T3 - Creditor Mediation Support	Redacted	0.20	445.00	89.00
Powell,Marc	Executive Director	3/4/2021	T3 - Long Term Projections	Draft task 3 detailed TOC -- list of challenges; DEFINING section	3.80	810.00	3,078.00
Powell,Marc	Executive Director	3/4/2021	T3 - Long Term Projections	Draft task 3 detailed TOC -- overall structure	0.70	810.00	567.00
Heath,Emma	Senior Manager	3/4/2021	T3 - Long Term Projections	Email response to M. Colonnese (EY) regarding definitions of metropolitan cities and non entitlement units of local govt for purpose of estimating PR impact of Biden bill.	0.30	720.00	216.00
Heath,Emma	Senior Manager	3/4/2021	T3 - Long Term Projections	Email to F. Yodice (EY) regarding revision required to Biden bill estimate for revision in EIP phase out rule.	0.20	720.00	144.00
Heath,Emma	Senior Manager	3/4/2021	T3 - Creditor Mediation Support	Redacted	0.20	720.00	144.00
Heath,Emma	Senior Manager	3/4/2021	T3 - Long Term Projections	Email to M. Glynn (EY) regarding impact on municipalities 75% rule contain Biden package bill text release as it relates to state and local relief.	0.30	720.00	216.00
Gelfond,Hilary	Staff	3/4/2021	T3 - Long Term Projections	Estimate capital stock in PR for use in macro forecast	2.90	245.00	710.50
Kebhaj,Suhaib	Senior	3/4/2021	T3 - Long Term Projections	Estimate the average income per VLT machine across states	1.80	445.00	801.00
Mullins,Daniel R	Executive Director	3/4/2021	T3 - Long Term Projections	Fiscal Plan Macro working session on depreciations rate for PR Economy, timing of stimulus payment spending, average wage rates of unemployed by month, participate w/ EY, McK and FOMB (0.9);	0.90	810.00	729.00
Barati Stec,Izabella	Manager	3/4/2021	T3 - Long Term Projections	Identify possible short and long term impacts of Act 172's articles 2 and 3	1.80	595.00	1,071.00
Yodice,Frank	Senior	3/4/2021	T3 - Long Term Projections	identify the population source data that was used to determine state, local and county COVID relief allocations	0.40	445.00	178.00
Knapp,Nicole Penelope	Senior	3/4/2021	T3 - Long Term Projections	Incorporate weekly unemployment release from USDOL into Unemployment forecast model	1.70	445.00	756.50
Burr,Jeremy	Manager	3/4/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Tan,Riyandi	Manager	3/4/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Santambrogio,Juan	Executive Director	3/4/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tague,Robert	Executive Director	3/4/2021	T3 - Long Term Projections	Participate in a call with N. Dalmau (FOMB), H Betancourt (AAFAF), T. Zavala (AAFAF), R. Tague (EY) and J. Dorgo (EY) to discuss the Lajas 207 request	0.50	810.00	405.00
Dorgo,Michael James	Senior	3/4/2021	T3 - Long Term Projections	Participate in a call with N. Dalmau (FOMB), H Betancourt (AAFAF), T. Zavala (AAFAF), R. Tague (EY) and J. Dorgo (EY) to discuss the Lajas 207 request	0.50	445.00	222.50
Chepenik,Adam Brandon	Partner/Principal	3/4/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY) and C Robles (FOMB) on next steps regarding OCFO	1.20	870.00	1,044.00
Mairena,Daisy	Staff	3/4/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and D. Sanchez-Riveron (EY) to discuss information received from AAFAF and ERS via email for the December 31, 2020 rollforward period.	0.10	245.00	24.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	3/4/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and D. Sanchez-Riveron (EY) to discuss information received from AAFAF and ERS via email for the December 31, 2020 rollforward period.	0.10	245.00	24.50
Yodice, Frank	Senior	3/4/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and F. Yodice (EY) to discuss updated SUT effect of the stimulus and UI benefits resulting from the lower phaseout number for the \$1,400 stimulus payments	0.10	445.00	44.50
Heath, Emma	Senior Manager	3/4/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and F. Yodice (EY) to discuss updated SUT effect of the stimulus and UI benefits resulting from the lower phaseout number for the stimulus payments	0.10	720.00	72.00
Heath, Emma	Senior Manager	3/4/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding revisions to minimum liquidity, debt service and CAFR sections of disclosure statement.	0.50	720.00	360.00
Jacobsen, Katherine Anne	Senior	3/4/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding revisions to minimum liquidity, debt service and CAFR sections of disclosure statement.	0.50	445.00	222.50
Tague, Robert	Executive Director	3/4/2021	T3 - Plan of Adjustment	Participate in call with P Possinger (Proskauer), M Lopez (FOMB), S Levy (EY), C Good (EY) and R Tague (EY) regarding pension language in plan of adjustment	0.30	810.00	243.00
Levy, Sheva R	Partner/Principal	3/4/2021	T3 - Plan of Adjustment	Participate in call with P Possinger (Proskauer), M Lopez (FOMB), S Levy (EY), C Good (EY) and R Tague (EY) regarding pension language in plan of adjustment	0.30	721.00	216.30
Good JR, Clark E	Manager	3/4/2021	T3 - Plan of Adjustment	Participate in call with P Possinger (Proskauer), M Lopez (FOMB), S Levy (EY), C Good (EY) and R Tague (EY) regarding pension language in plan of adjustment	0.30	519.00	155.70
Chepenik, Adam Brandon	Partner/Principal	3/4/2021	T3 - Plan of Adjustment	Participate in call with PJT Partners, Citi and EY regarding debt service extract of disclosure statement and revision required to same. EY participants: A. Chepenik (EY), E. Heath (EY) and K. Jacobsen (EY).	0.20	870.00	174.00
Heath, Emma	Senior Manager	3/4/2021	T3 - Plan of Adjustment	Participate in call with PJT Partners, Citi and EY regarding debt service extract of disclosure statement and revision required to same. EY participants: A. Chepenik (EY), E. Heath (EY) and K. Jacobsen (EY).	0.20	720.00	144.00
Jacobsen, Katherine Anne	Senior	3/4/2021	T3 - Plan of Adjustment	Participate in call with PJT Partners, Citi and EY regarding debt service extract of disclosure statement and revision required to same. EY participants: A. Chepenik (EY), E. Heath (EY) and K. Jacobsen (EY).	0.20	445.00	89.00
Dubinsky, Shawn	Manager	3/4/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Tague, Robert	Executive Director	3/4/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Burr, Jeremy	Manager	3/4/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky, Shawn	Manager	3/4/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Tague, Robert	Executive Director	3/4/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Panagiotakis, Sofia	Senior Manager	3/4/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY) and S. O'Rourke (McKinsey) to discuss revisions to the board deck on the budget and fp impact of the Governor's request.	0.30	720.00	216.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Deborah	Staff	3/4/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss updates to the list of documentation supporting the 12/31/2020 cash balances update presentation.	0.10	245.00	24.50
Chawla, Sonia	Manager	3/4/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss updates to the list of documentation supporting the 12/31/2020 cash balances update presentation.	0.10	595.00	59.50
Ramirez, Jessica I.	Senior	3/4/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Ramirez (EY) to discuss updates required as of 03/04/2021 to the cash balances reporting workbook for the December, 31, 2020, reporting period.	0.60	445.00	267.00
Chawla, Sonia	Manager	3/4/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Ramirez (EY) to discuss updates required as of 03/04/2021 to the cash balances reporting workbook for the December, 31, 2020, reporting period.	0.60	595.00	357.00
Panagiotakis, Sofia	Senior Manager	3/4/2021	T3 - Long Term Projections	Participate in call with S. Panagiotakis (EY) and G. Maldonado (FOMB) to discuss revisions to the board deck on the budget and fp impact of the Governor's request.	0.40	720.00	288.00
Sarna, Shavi	Senior Manager	3/4/2021	T3 - Long Term Projections	Participate in call with S. Sarna (EY) and S. Panagiotakis (EY) to reconcile variances between the budget and FP sections of the board deck.	0.40	720.00	288.00
Panagiotakis, Sofia	Senior Manager	3/4/2021	T3 - Long Term Projections	Participate in call with S. Sarna (EY) and S. Panagiotakis (EY) to reconcile variances between the budget and FP sections of the board deck.	0.40	720.00	288.00
Eaton, Gregory William	Senior Manager	3/4/2021	T3 - Long Term Projections	Participate in call with V. Maldonado (FOMB), G. Ojeda (FOMB), A. Chepenik (EY), G. Eaton (EY) and E. Heath (EY) regarding JR82 emergency assistance fund and proposed response to AAFAF.	0.40	720.00	288.00
Heath, Emma	Senior Manager	3/4/2021	T3 - Long Term Projections	Participate in call with V. Maldonado (FOMB), G. Ojeda (FOMB), A. Chepenik (EY), G. Eaton (EY) and E. Heath (EY) regarding JR82 emergency assistance fund and proposed response to AAFAF.	0.40	720.00	288.00
Chepenik, Adam Brandon	Partner/Principal	3/4/2021	T3 - Long Term Projections	Participate in call with V. Maldonado (FOMB), G. Ojeda (FOMB), A. Chepenik (EY), G. Eaton (EY) and E. Heath (EY) regarding JR82 emergency assistance fund and proposed response to AAFAF.	0.40	870.00	348.00
Sarna, Shavi	Senior Manager	3/4/2021	T3 - Long Term Projections	Participate in fiscal plan update call with FOMB, McKinsey, S. Sarna (EY) J. Santambrogio (EY), A. Chepenik (EY), S. Panagiotakis (EY), C. Good (EY), and D. Berger (EY).	0.50	720.00	360.00
Berger, Daniel L.	Manager	3/4/2021	T3 - Long Term Projections	Participate in fiscal plan update call with FOMB, McKinsey, S. Sarna (EY) J. Santambrogio (EY), A. Chepenik (EY), S. Panagiotakis (EY), C. Good (EY), and D. Berger (EY).	0.50	595.00	297.50
Santambrogio, Juan	Executive Director	3/4/2021	T3 - Long Term Projections	Participate in fiscal plan update call with FOMB, McKinsey, S. Sarna (EY) J. Santambrogio (EY), A. Chepenik (EY), S. Panagiotakis (EY), C. Good (EY), and D. Berger (EY).	0.50	810.00	405.00
Panagiotakis, Sofia	Senior Manager	3/4/2021	T3 - Long Term Projections	Participate in fiscal plan update call with FOMB, McKinsey, S. Sarna (EY) J. Santambrogio (EY), A. Chepenik (EY), S. Panagiotakis (EY), C. Good (EY), and D. Berger (EY).	0.50	720.00	360.00
Good JR, Clark E	Manager	3/4/2021	T3 - Long Term Projections	Participate in fiscal plan update call with FOMB, McKinsey, S. Sarna (EY) J. Santambrogio (EY), A. Chepenik (EY), S. Panagiotakis (EY), C. Good (EY), and D. Berger (EY).	0.50	519.00	259.50
Chepenik, Adam Brandon	Partner/Principal	3/4/2021	T3 - Long Term Projections	Participate in fiscal plan update call with FOMB, McKinsey, S. Sarna (EY) J. Santambrogio (EY), A. Chepenik (EY), S. Panagiotakis (EY), C. Good (EY), and D. Berger (EY).	0.50	870.00	435.00
Mackie, James	Executive Director	3/4/2021	T3 - Long Term Projections	Participate in Macro / FP call with J Mackie (EY), McKinsey, RAS, FOMB	0.90	810.00	729.00
Burr, Jeremy	Manager	3/4/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), and J Matla (EY) to discuss a request list to send to PRIDCO for further information	0.40	595.00	238.00
Heath, Emma	Senior Manager	3/4/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), and J Matla (EY) to discuss a request list to send to PRIDCO for further information	0.40	720.00	288.00
Matla, Jonathan	Senior	3/4/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), and J Matla (EY) to discuss a request list to send to PRIDCO for further information	0.40	445.00	178.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	3/4/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO budget narrative issues and next steps	0.50	595.00	297.50
Heath,Emma	Senior Manager	3/4/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO budget narrative issues and next steps	0.50	720.00	360.00
Matla,Jonathan	Senior	3/4/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO budget narrative issues and next steps	0.50	445.00	222.50
Ramirez,Jessica I.	Senior	3/4/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), and J. Ramirez (EY) to discuss updates related to Exhibit J for the December 31, 2020 rollforward period as of 03/04/2021.	0.30	445.00	133.50
Chawla,Sonia	Manager	3/4/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), and J. Ramirez (EY) to discuss updates related to Exhibit J for the December 31, 2020 rollforward period as of 03/04/2021.	0.30	595.00	178.50
Latham,Willow Genevieve	Senior	3/4/2021	T3 - Long Term Projections	Participate on call with A. Meyerowitz (EY) and W. Latham (EY) to discuss development of structure for onboarding and GAA agenda	0.50	445.00	222.50
Meyerowitz,Andrea Grace	Senior Manager	3/4/2021	T3 - Long Term Projections	Participate on call with A. Meyerowitz (EY) and W. Latham (EY) to discuss development of structure for onboarding and GAA agenda	0.50	720.00	360.00
Powell,Marc	Executive Director	3/4/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on evaluation schedule, updates on Proposer 2 Analysis presentation, and on Grant Administrator Onboarding package	0.60	810.00	486.00
Latham,Willow Genevieve	Senior	3/4/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on evaluation schedule, updates on Proposer 2 Analysis presentation, and on Grant Administrator Onboarding package	0.60	445.00	267.00
Yang,Tianyi	Manager	3/4/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on evaluation schedule, updates on Proposer 2 Analysis presentation, and on Grant Administrator Onboarding package	0.60	595.00	357.00
Campbell,Nnaji-Semayi	Senior	3/4/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on evaluation schedule, updates on Proposer 2 Analysis presentation, and on Grant Administrator Onboarding package	0.60	445.00	267.00
Mira,Francisco Jose	Senior Manager	3/4/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on evaluation schedule, updates on Proposer 2 Analysis presentation, and on Grant Administrator Onboarding package	0.60	720.00	432.00
Meyerowitz,Andrea Grace	Senior Manager	3/4/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on evaluation schedule, updates on Proposer 2 Analysis presentation, and on Grant Administrator Onboarding package	0.60	720.00	432.00
Ramirez,Aaron	Senior	3/4/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on evaluation schedule, updates on Proposer 2 Analysis presentation, and on Grant Administrator Onboarding package	0.60	445.00	267.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Venkatramanan,Siddhu	Manager	3/4/2021	T3 - Plan of Adjustment	Perform analysis to identify action items after updates are implemented to the Relativity testing platform, to ensure accurate testing of account balances, as of 03/04/2021.	2.80	595.00	1,666.00
Sanchez-Riveron,Déborah	Staff	3/4/2021	T3 - Plan of Adjustment	Perform second level review of file names of received documents as of 3/4/2021 to ensure correct linkage of documents to accounts in upload process to Relativity platform, for accurate testing of account balances.	0.60	245.00	147.00
Chawla,Sonia	Manager	3/4/2021	T3 - Plan of Adjustment	Perform second level review of the updates to Exhibit J of the Debtor's Cash Section of the POA DS on 03/04/2021, with additional accounts incorporated for the 12/31/2020 testing period.	0.30	595.00	178.50
Chawla,Sonia	Manager	3/4/2021	T3 - Plan of Adjustment	Perform second level review of updated cash balances in the Debtor's Cash Section of the POA DS on 03/04/2021 for the 12/31/2020 testing period.	0.60	595.00	357.00
Chawla,Sonia	Manager	3/4/2021	T3 - Plan of Adjustment	Perform second level review of updates to the 12/31/2020 cash balances reporting workbook analysis with additional accounts added as of 03/04/2021.	0.80	595.00	476.00
Barati Stec,Izabella	Manager	3/4/2021	T3 - Long Term Projections	Prepare a summary table for FOMB discussion on fiscal notes	0.60	595.00	357.00
Sanchez-Riveron,Déborah	Staff	3/4/2021	T3 - Plan of Adjustment	Prepare analysis of outstanding information from Banco Popular as of 3/4/2021 for 12/31/2020 testing period cash balance requests	1.20	245.00	294.00
Mullins,Daniel R	Executive Director	3/4/2021	T3 - Long Term Projections	Prepare Capital depreciation estimation for Puerto Rico capital stock for fiscal plan depreciation '	1.60	810.00	1,296.00
Chawla,Sonia	Manager	3/4/2021	T3 - Plan of Adjustment	Prepare communication to engagement executives with update on the 12/31/2020, Debtors' Cash Section of the POA DS.	0.10	595.00	59.50
Sanchez-Riveron,Déborah	Staff	3/4/2021	T3 - Plan of Adjustment	Prepare draft email to Banco Popular to follow up on outstanding items as of 3/4/2021 for 12/31/2020 testing period cash balances requests.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	3/4/2021	T3 - Plan of Adjustment	Prepare draft email to FOMB regarding newly obtained information for CDORH accounts in preparation for December 31, 2020 cash balance report	0.30	245.00	73.50
Mairena,Daisy	Staff	3/4/2021	T3 - Plan of Adjustment	Prepare draft email to GDB and its Affiliates regarding bank account information as of 3/04/2021 for 03/31/2021 testing period cash balances requests.	0.80	245.00	196.00
Mairena,Daisy	Staff	3/4/2021	T3 - Plan of Adjustment	Prepare draft email to Puerto Rico Municipal Finance Agency regarding no new/closed accounts as of 3/04/2021 for 03/31/2021 testing period cash balances requests.	0.30	245.00	73.50
Chawla,Sonia	Manager	3/4/2021	T3 - Plan of Adjustment	Prepare email to Conway MacKenzie to obtain additional information about Comision de Practicaje.	0.10	595.00	59.50
Mullins,Daniel R	Executive Director	3/4/2021	T3 - Long Term Projections	Prepare estimate of stimulus payment and enhanced UN benefits on income	0.70	810.00	567.00
Jacobsen,Katherine Anne	Senior	3/4/2021	T3 - Plan of Adjustment	Prepare for call on liquidity and debt service sections of the Disclosure Statement	0.30	445.00	133.50
Burr,Jeremy	Manager	3/4/2021	T3 - Long Term Projections	Prepare guidance on the municipality investment fund cash flows and distributions to support legal reviews	1.20	595.00	714.00
Burr,Jeremy	Manager	3/4/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Sanchez-Riveron,Déborah	Staff	3/4/2021	T3 - Plan of Adjustment	Prepare listing of newly identified accounts to be uploaded to Relativity platform in preparation for December 31, 2020 cash balance report	1.30	245.00	318.50
Mairena,Daisy	Staff	3/4/2021	T3 - Plan of Adjustment	Prepare request to Fiscal Agency & Financial Advisory Authority (AAFAF) as of 3/4/2021 regarding confirmation of any new open/closed accounts.	0.70	245.00	171.50
Mairena,Daisy	Staff	3/4/2021	T3 - Plan of Adjustment	Prepare request to Retirement System for Employees of the Government and Judiciary Retirement System as of 3/4/2021 regarding confirmation of any new open/closed accounts.	0.40	245.00	98.00
Burr,Jeremy	Manager	3/4/2021	T3 - Long Term Projections	Prepare revisions to the final PRIDCO due diligence submission review document and follow-up questions to be reviewed by the FOMB	0.90	595.00	535.50
Meyerowitz,Andrea Grace	Senior Manager	3/4/2021	T3 - Long Term Projections	Prepare structure for onboarding package, review RFP documents to inform structure	1.10	720.00	792.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	3/4/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Burr,Jeremy	Manager	3/4/2021	T3 - Creditor Mediation Support	Redacted	1.30	595.00	773.50
Powell,Marc	Executive Director	3/4/2021	T3 - Long Term Projections	Provide comments re: draft evaluation package for provider 2 -- qualitative section	2.90	810.00	2,349.00
Heath,Emma	Senior Manager	3/4/2021	T3 - Long Term Projections	Provide comments to J. Matla (EY) regarding analysis of HB457-2020	0.30	720.00	216.00
Kebhaj,Suhaib	Senior	3/4/2021	T3 - Long Term Projections	Provide research on south Dakota VLT experience	1.60	445.00	712.00
Gelfond,Hilary	Staff	3/4/2021	T3 - Long Term Projections	Redistribute stimulus funds model to account for spending patterns over time	1.20	245.00	294.00
Berger,Daniel L.	Manager	3/4/2021	T3 - Long Term Projections	Research on current stock of delinquent mortgages (need to see if we should offset the SUT increases from the stimulus payments)	1.80	595.00	1,071.00
Yodice, Frank	Senior	3/4/2021	T3 - Long Term Projections	Research phaseout update to \$1,400 stimulus plan and search for a federal allocation estimate to match the updated PR number	0.70	445.00	311.50
Soutendijk, Tyler	Staff	3/4/2021	T3 - Long Term Projections	Research retail lending data from Banco Popular for financial performance tracking in Monthly Economic Update	0.90	245.00	220.50
Heath,Emma	Senior Manager	3/4/2021	T3 - Long Term Projections	Response to M. Colonnese(EY) regarding San German appearance in House Committee on Oversight and Reform state and local relief allocation estimate.	0.30	720.00	216.00
Heath,Emma	Senior Manager	3/4/2021	T3 - Long Term Projections	Review analysis of munis expecting to receive more than 75% of budget in Biden bill relief.	0.40	720.00	288.00
Heath,Emma	Senior Manager	3/4/2021	T3 - Long Term Projections	Review analysis on HB 457-2020 regarding Municipal Improvement Fund.	0.40	720.00	288.00
Heath,Emma	Senior Manager	3/4/2021	T3 - Long Term Projections	Review analysis on HCR2	0.20	720.00	144.00
Barati Stec, Izabella	Manager	3/4/2021	T3 - Long Term Projections	Review and edit the section if the FN on the assumptions/contradicting provisions of on Act 172	2.30	595.00	1,368.50
Yodice, Frank	Senior	3/4/2021	T3 - Long Term Projections	Review and outline American Rescue Bill text to determine the application of the 75% cap in relation to the 4 categories of state and local funding	0.80	445.00	356.00
Mairena, Daisy	Staff	3/4/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 03/04/2021 for Fiscal Agency & Financial Advisory Authority (AAFAF) for the December 31, 2020 testing period.	0.30	245.00	73.50
Santambrogio, Juan	Executive Director	3/4/2021	T3 - Long Term Projections	Review calculations of SUT historical collections to estimate future collections on 5.5% portion related to CVI	0.80	810.00	648.00
Thomas, Richard I	Partner/Principal	3/4/2021	T3 - Plan of Adjustment	Review Debtors Cash Section of the Disclosure Statement to be filed 03/08/2021 as of 03/04/2021.	0.30	870.00	261.00
Mackie, James	Executive Director	3/4/2021	T3 - Long Term Projections	Review depreciation in Fiscal Plan to identify how to impute capital stock from investment flows	0.70	810.00	567.00
Sanchez-Riveron, Déborah	Staff	3/4/2021	T3 - Plan of Adjustment	Review documents related to multiple accounts to ensure correct linkage of documents to accounts in upload process to Relativity platform for information received as of 3/4/2021, for accurate testing of account balances.	0.40	245.00	98.00
Tague, Robert	Executive Director	3/4/2021	T3 - Plan of Adjustment	Review draft Plan of Adjustment to identify edits for consideration	3.10	810.00	2,511.00
Kebhaj, Suhaib	Senior	3/4/2021	T3 - Long Term Projections	Review early drafts of VLT analysis	0.60	445.00	267.00
Mullins, Daniel R	Executive Director	3/4/2021	T3 - Long Term Projections	Review Fiscal Note PS 172 incentives and tax credits for aluminium recycling, export service, export trade, young entrepreneurs, economic development fund, evaluation of legislation and incentive provisions in amendments to Act 60	2.30	810.00	1,863.00
Leonis, Temisan	Senior	3/4/2021	T3 - Creditor Mediation Support	Redacted	2.20	445.00	979.00
Kebhaj, Suhaib	Senior	3/4/2021	T3 - Long Term Projections	review government VLT estimated revenue impact	1.80	445.00	801.00
Matla, Jonathan	Senior	3/4/2021	T3 - Long Term Projections	Review HB457 PowerPoint to determine feasibility of the Municipal Improvement Fund relating to previous litigation	1.80	445.00	801.00
Heath, Emma	Senior Manager	3/4/2021	T3 - Long Term Projections	Review Housing and Community Development Act definitions for purpose of analyzing state and local relief under Biden bill.	0.90	720.00	648.00
Heath, Emma	Senior Manager	3/4/2021	T3 - Long Term Projections	Review JCT and CBO reports on Biden bill	0.60	720.00	432.00
Dorgo, Michael James	Senior	3/4/2021	T3 - Long Term Projections	Review Lajas 207 request for input to team discussion	1.80	445.00	801.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	3/4/2021	T3 - Plan of Adjustment	Review language in draft Plan of Adjustment document related to pension treatment	0.70	810.00	567.00
Gelfond, Hilary	Staff	3/4/2021	T3 - Long Term Projections	Review macroeconomic model assumptions	1.10	245.00	269.50
Barati Stec, Izabella	Manager	3/4/2021	T3 - Long Term Projections	Review of assumptions of articles 2 and 3 of Act 172, on "Extending a preferred 12% tax rate to payments to foreign entities/persons of royalties, rents, canons and licenses for the use of intangible property by preferred businesses providing "export services" and provides for withholding of the tax when paid to foreign entities/person"	1.20	595.00	714.00
Kebhaj, Suhaib	Senior	3/4/2021	T3 - Long Term Projections	Review of previous analysis on video lottery terminal regulations	2.20	445.00	979.00
Santambrogio, Juan	Executive Director	3/4/2021	T3 - Long Term Projections	Review petition for funds reapportionment related to insurance receipts related to Maria damage related to the National Guard	0.70	810.00	567.00
Berger, Daniel L.	Manager	3/4/2021	T3 - Long Term Projections	Review preliminary DRF rollout from McKinsey to incorporate into revenue models	0.80	595.00	476.00
Soutendijk, Tyler	Staff	3/4/2021	T3 - Long Term Projections	Review preliminary regression output for utilization in Opportunity Gap Analysis	2.40	245.00	588.00
Dubinsky, Shawn	Manager	3/4/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Tague, Robert	Executive Director	3/4/2021	T3 - Plan of Adjustment	Review proposed edits to CW risks related to pensions in revised disclosure statement	0.60	810.00	486.00
Mackie, James	Executive Director	3/4/2021	T3 - Long Term Projections	Review QUEST municipality revenue estimates for municipality Fiscal Plan	1.60	810.00	1,296.00
Santambrogio, Juan	Executive Director	3/4/2021	T3 - Long Term Projections	Review reapportionment request to access funds from Joint Resolution No. 100 of September 6, 2019	0.60	810.00	486.00
Chawla, Sonia	Manager	3/4/2021	T3 - Plan of Adjustment	Review reconciliation of cash balances in the Debtors' Cash Section of the POA DS updated on 03/04/2021 against the updates implemented on 03/01/2021.	0.40	595.00	238.00
Leonis, Temisan	Senior	3/4/2021	T3 - Creditor Mediation Support	Redacted	0.40	445.00	178.00
Heath, Emma	Senior Manager	3/4/2021	T3 - Plan of Adjustment	Review risk factors section of disclosure statement	0.70	720.00	504.00
Mairena, Daisy	Staff	3/4/2021	T3 - Plan of Adjustment	Review signatory information for Fiscal Agency & Financial Advisory Authority (AAFAF) for the 12/31/2020 testing period to ensure all information is obtained.	0.20	245.00	49.00
Gelfond, Hilary	Staff	3/4/2021	T3 - Long Term Projections	Review status on doing business regressions	0.60	245.00	147.00
Gelfond, Hilary	Staff	3/4/2021	T3 - Long Term Projections	Review summary of S.172 and develop framework for analysis	0.80	245.00	196.00
Panagiotakis, Sofia	Senior Manager	3/4/2021	T3 - Long Term Projections	Review the consolidated board deck on the budget and fp impact of the Governor's request to ensure sections are aligned and consistent.	0.90	720.00	648.00
Jacobsen, Katherine Anne	Senior	3/4/2021	T3 - Plan of Adjustment	Review the latest draft of the Second Amended Plan of Adjustment	1.60	445.00	712.00
Mackie, James	Executive Director	3/4/2021	T3 - Long Term Projections	Review the newly released CBO quarterly multipliers with social distancing	0.60	810.00	486.00
Burr, Jeremy	Manager	3/4/2021	T3 - Long Term Projections	Review the PRASA reconciliation of CW utilities costs to support fiscal plan updates	0.80	595.00	476.00
Knapp, Nicole Penelope	Senior	3/4/2021	T3 - Long Term Projections	Review the trust fund balance forecast and confirm EB is paid out of UI trust fund	1.60	445.00	712.00
Glavin, Amanda Jane	Senior	3/4/2021	T3 - Long Term Projections	Review total cash input for VLT machines and ratio of cash-in to net income of machines	2.70	445.00	1,201.50
Santambrogio, Juan	Executive Director	3/4/2021	T3 - Long Term Projections	Review updated revenue exhibit with details on other taxes and gross up revenues	0.80	810.00	648.00
Tan, Riyandi	Manager	3/4/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Knapp, Nicole Penelope	Senior	3/4/2021	T3 - Long Term Projections	Strategize and assign tasks on Fiscal Note 172	0.90	445.00	400.50
Ramirez, Aaron	Senior	3/4/2021	T3 - Long Term Projections	Summarize, transcribe, and provide overview of Tilson's technology and policy administration qualifications to include summaries in the proposal evaluation deck.	3.90	445.00	1,735.50
Ramirez, Aaron	Senior	3/4/2021	T3 - Long Term Projections	Summarize, transcribe, and provide overview of Tilson's technology and policy administration qualificationsTilson's grant administration qualifications to include summaries in the evaluation proposal deck.	4.10	445.00	1,824.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Aaron	Senior	3/4/2021	T3 - Long Term Projections	Summarize, transcribe, and provide overview of Tilson's technology and policy administration qualificationsTilson's grant administration qualifications within the proposal evaluation deck which includes summaries and executive summary slides	2.60	445.00	1,157.00
Ramirez, Aaron	Senior	3/4/2021	T3 - Long Term Projections	Summarize, transcribe, and provide overview of Tilson's technology and policy administration qualificationsTilson's technology and policy administration qualifications slides within the proposal evaluation deck, which include summaries and executive summary slides	2.40	445.00	1,068.00
Mairena, Daisy	Staff	3/4/2021	T3 - Plan of Adjustment	Update account holder tracker to incorporate outstanding items for Department of Economic Development and Commerce as of 3/04/2021 for the December 31, 2020 testing period.	0.20	245.00	49.00
Mairena, Daisy	Staff	3/4/2021	T3 - Plan of Adjustment	Update account holder tracker to incorporate outstanding items for Fiscal Agency & Financial Advisory Authority (AAFAF) as of 3/04/2021 for the December 31, 2020 testing period.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/4/2021	T3 - Plan of Adjustment	Update account holder tracker to incorporate outstanding items for Retirement System for Employees of the Government and Judiciary Retirement System as of 3/04/2021 for the December 31, 2020 testing period.	0.20	245.00	49.00
Berger, Daniel L.	Manager	3/4/2021	T3 - Long Term Projections	Update all the spreadsheets for the SUT effects of the estimates of the Biden stimulus	1.70	595.00	1,011.50
Gelfond, Hilary	Staff	3/4/2021	T3 - Long Term Projections	Update Biden stimulus estimates with new parameters for \$1400 stimulus checks	1.10	245.00	269.50
Ramirez, Jessica I.	Senior	3/4/2021	T3 - Plan of Adjustment	Update Exhibit J of the Debtor's Cash Section of the POA DS on 03/04/2020 with cash balances as of the 12/31/2020 testing period.	1.80	445.00	801.00
Venkatramanan, Siddhu	Manager	3/4/2021	T3 - Plan of Adjustment	Update fields within the Relativity workspace to implement changes for the 12/31/2020 testing period as of 03/04/2021.	2.40	595.00	1,428.00
Barati Stec, Izabella	Manager	3/4/2021	T3 - Long Term Projections	Update fiscal notes tracking sheet, setting priorities among the notes	0.40	595.00	238.00
Dubinsky, Shawn	Manager	3/4/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Mairena, Daisy	Staff	3/4/2021	T3 - Plan of Adjustment	Update testing file of accounts reviewed as of 3/04/2021 to maintain accurate record of accounts tested for efficient reporting for the December 31, 2020 testing period.	0.20	245.00	49.00
Ramirez, Jessica I.	Senior	3/4/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis with newly obtained cash balances on 03/04/2021.	2.40	445.00	1,068.00
Ramirez, Jessica I.	Senior	3/4/2021	T3 - Plan of Adjustment	Update the Debtor's Cash Section of the POA DS on 03/04/2021 for the 12/31/2020 reporting period.	1.60	445.00	712.00
Berger, Daniel L.	Manager	3/4/2021	T3 - Long Term Projections	Update the UI SUT effect for Biden stimulus	1.20	595.00	714.00
Knapp, Nicole Penelope	Senior	3/4/2021	T3 - Long Term Projections	Update unemployment tab and personal income tab to be delivered and used in Fiscal Plan	1.60	445.00	712.00
Anderson, Evan W	Manager	3/4/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), K Chen (EY) and J Federer (EY) to discuss additional slides to include in vacant property analysis deck for FOMB	0.40	595.00	238.00
Chen, Shi	Senior	3/4/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), K Chen (EY) and J Federer (EY) to discuss additional slides to include in vacant property analysis deck for FOMB	0.40	445.00	178.00
Federer, Joshua Lee	Staff	3/4/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), K Chen (EY) and J Federer (EY) to discuss additional slides to include in vacant property analysis deck for FOMB	0.40	245.00	98.00
Bellas, Samuel Scott	Senior Manager	3/4/2021	T3 - Long Term Projections	Participate in call with S Bellas (EY), J Hirigoyen (EY) and S Clawson (EY) to discuss engagement protocols	0.20	720.00	144.00
Clawson, Stephen	Senior	3/4/2021	T3 - Long Term Projections	Participate in call with S Bellas (EY), J Hirigoyen (EY) and S Clawson (EY) to discuss engagement protocols	0.20	445.00	89.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Hirigoyen,Joel	Senior Manager	3/4/2021	T3 - Long Term Projections	Participate in call with S Bellas (EY), J Hirigoyen (EY) and S Clawson (EY) to discuss engagement protocols	0.20	720.00	144.00
Bellas,Samuel Scott	Senior Manager	3/4/2021	T3 - Long Term Projections	Participate in call with S Bellas (EY), S Konstand (EY), and M Najder (EY) to discuss PBA restack analysis, data gaps, additional information needed, PBA deck development, and weekly status update.	0.40	720.00	288.00
Konstand,Sara	Manager	3/4/2021	T3 - Long Term Projections	Participate in call with S Bellas (EY), S Konstand (EY), and M Najder (EY) to discuss PBA restack analysis, data gaps, additional information needed, PBA deck development, and weekly status update.	0.40	595.00	238.00
Najder,Michal	Senior	3/4/2021	T3 - Long Term Projections	Participate in call with S Bellas (EY), S Konstand (EY), and M Najder (EY) to discuss PBA restack analysis, data gaps, additional information needed, PBA deck development, and weekly status update.	0.40	445.00	178.00
Nagarajan,Snigdha	Staff	3/4/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), J Federer (EY) to discuss PowerBI progress	0.50	245.00	122.50
Federer,Joshua Lee	Staff	3/4/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), J Federer (EY) to discuss PowerBI progress	0.50	245.00	122.50
Bellas,Samuel Scott	Senior Manager	3/4/2021	T3 - Long Term Projections	Review draft report for restack and future of work for San Juan office portfolio	1.40	720.00	1,008.00
Chen,Shi	Senior	3/4/2021	T3 - Long Term Projections	Assess PRIDO lease data and identify major tenants based on large leased area and higher rental income	1.90	445.00	845.50
Clawson,Stephen	Senior	3/4/2021	T3 - Long Term Projections	Summarize and compile engagement management requirements and data parameters	0.20	445.00	89.00
Federer,Joshua Lee	Staff	3/4/2021	T3 - Long Term Projections	Populate weekly status update PowerPoint deck which provides detail on week over week progress across CW real estate workstreams	1.40	245.00	343.00
Konstand,Sara	Manager	3/4/2021	T3 - Long Term Projections	Prepare three scenarios for varying levels of portfolio consolidation and restack, update weekly status report with progress	2.60	595.00	1,547.00
Nagarajan,Snigdha	Staff	3/4/2021	T3 - Long Term Projections	Data clean up of addresses provided in client file for finding latitude longitude coordinates for FIGNA properties	3.40	245.00	833.00
Nagarajan,Snigdha	Staff	3/4/2021	T3 - Long Term Projections	Data clean up of addresses provided in client file for finding latitude longitude coordinates for DoH properties	1.70	245.00	416.50
Nagarajan,Snigdha	Staff	3/4/2021	T3 - Long Term Projections	Run python code for obtaining lat/long for FIGNA properties	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	3/4/2021	T3 - Long Term Projections	Run python code for obtaining lat/long for DoH properties	0.50	245.00	122.50
Najder,Michal	Senior	3/4/2021	T3 - Long Term Projections	Complete PBA sample set deck revisions to incorporate feedback and highlight outstanding questions to client.	0.80	445.00	356.00
Najder,Michal	Senior	3/4/2021	T3 - Long Term Projections	Complete weekly status update to include PBA progress.	0.40	445.00	178.00
Najder,Michal	Senior	3/4/2021	T3 - Long Term Projections	Complete PBA restack analysis following manager feedback and identified data gaps needing additional input/clarification from client.	1.90	445.00	845.50
Poncon,Theodore	Staff	3/4/2021	T3 - Long Term Projections	Conduct research for industrial values, leases, tenants, and buildings in Carolina to identify highest and best use and disposition alternatives for the Client's assets.	1.80	245.00	441.00
Poncon,Theodore	Staff	3/4/2021	T3 - Long Term Projections	Conduct research for industrial values, leases, tenants, and buildings in Guaynabo and the North Region to identify highest and best use and disposition alternatives for the Client's assets.	1.90	245.00	465.50
Poncon,Theodore	Staff	3/4/2021	T3 - Long Term Projections	Conduct research for industrial values, leases, tenants, and buildings in Catano and Bayamon to identify highest and best use and disposition alternatives for the Client's assets.	1.90	245.00	465.50
Poncon,Theodore	Staff	3/4/2021	T3 - Long Term Projections	Conduct research for industrial values, leases, tenants, and buildings in Toa Baja and along PR-1 to identify highest and best use and disposition alternatives for the Client's assets.	1.90	245.00	465.50
Day,Timothy Sean	Manager	3/4/2021	T3 - Long Term Projections	Review of slide deck and presentation of new PREPA analysis	0.30	519.00	155.70
Day,Timothy Sean	Manager	3/4/2021	T3 - Long Term Projections	Review of updated PREPA inactive paygo calculations with new census data	0.80	519.00	415.20
Day,Timothy Sean	Manager	3/4/2021	T3 - Long Term Projections	Review of updated PREPA/LUMA withdrawal projection scenarios incorporating new census data	0.90	519.00	467.10

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR, Clark E	Manager	3/4/2021	T3 - Long Term Projections	Review file summarizing the data provided by the retirement board in connection to 2022 paygo estimates	0.70	519.00	363.30
Good JR, Clark E	Manager	3/4/2021	T3 - Long Term Projections	Review fiscal plan progress made relative to expectations in order to assess potential assumption review	0.80	519.00	415.20
Good JR, Clark E	Manager	3/4/2021	T3 - Long Term Projections	Review HB 120 ERS liability calculation for retirees vs Milliman results	0.80	519.00	415.20
Good JR, Clark E	Manager	3/4/2021	T3 - Plan of Adjustment	Review POA term sheet edits related to teachers	0.90	519.00	467.10
Good JR, Clark E	Manager	3/4/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss timing of pension paygo analyses under various pending pieces of legislation	1.10	519.00	570.90
Good JR, Clark E	Manager	3/4/2021	T3 - Plan of Adjustment	Review POA edits related to pension sections	1.30	519.00	674.70
Levy, Sheva R	Partner/Principal	3/4/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and M Lopez (FOMB) to discuss talking points for call with various members for Puerto Rico Senate Finance Committee Staff regarding HB 120	0.30	721.00	216.30
Levy, Sheva R	Partner/Principal	3/4/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), M Lopez (FOMB) and various members for Puerto Rico Senate Finance Committee Staff regarding HB 120	0.80	721.00	576.80
Levy, Sheva R	Partner/Principal	3/4/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss timing of pension paygo analyses under various pending pieces of legislation	1.10	721.00	793.10
Levy, Sheva R	Partner/Principal	3/4/2021	T3 - Long Term Projections	Review applicability of Act 162-2013 to current judges pension provisions	1.10	721.00	793.10
Levy, Sheva R	Partner/Principal	3/4/2021	T3 - Long Term Projections	Review pension related sections of plan of adjustment, including plan support agreement attachments	1.80	721.00	1,297.80
Morris, Michael Thomas	Senior	3/4/2021	T3 - Long Term Projections	Prepare summary of initial assessment of detail provided for JRS in connection with the fy2022 paygo budget review to note which data may be available to supplement Milliman data for use in the fiscal plan	0.80	405.00	324.00
Morris, Michael Thomas	Senior	3/4/2021	T3 - Long Term Projections	Prepare summary of initial assessment of detail provided for ERS in connection with the fy2022 paygo budget review to note which data may be available to supplement Milliman data for use in the fiscal plan	1.10	405.00	445.50
Morris, Michael Thomas	Senior	3/4/2021	T3 - Long Term Projections	Analyze the files provided for TRS by the Retirement Board to assess the information supplied in connection with the oversight board review of the Retirement Board proposal for fy2022 paygo budget	1.40	405.00	567.00
Morris, Michael Thomas	Senior	3/4/2021	T3 - Long Term Projections	Prepare summary of initial assessment of detail provided for TRS in connection with the fy2022 paygo budget review to note which data may be available to supplement Milliman data for use in the fiscal plan, including assessment of ability to conduct an experience analysis of behavior from fy17 through fy21	1.40	405.00	567.00
Morris, Michael Thomas	Senior	3/4/2021	T3 - Long Term Projections	Analyze the files provided for JRS by the Retirement Board to assess the information supplied in connection with the oversight board review of the Retirement Board proposal for fy2022 paygo budget	1.60	405.00	648.00
Morris, Michael Thomas	Senior	3/4/2021	T3 - Long Term Projections	Analyze the files provided for ERS by the Retirement Board to assess the information supplied in connection with the oversight board review of the Retirement Board proposal for fy2022 paygo budget	1.70	405.00	688.50
Stricklin, Todd	Senior	3/4/2021	T3 - Long Term Projections	Update PREPA-ERS flat c/KWH funding projections for the inactive population on a PayGo basis with 2020 data	1.10	405.00	445.50
Stricklin, Todd	Senior	3/4/2021	T3 - Long Term Projections	Prepare draft PREPA-ERS slide summary of Aon 2020 projected benefit payments	1.20	405.00	486.00
Stricklin, Todd	Senior	3/4/2021	T3 - Long Term Projections	Prepare draft slide summary of PREPA-ERS average statistics comparing 2018 valuation data results with 2020 valuation data results	1.30	405.00	526.50
Stricklin, Todd	Senior	3/4/2021	T3 - Long Term Projections	Prepare summary in an email of the prior 2018 PREPA-ERS analysis c/KWH contributions in comparison to the current 2020 PREPA-ERS analysis c/KWH contributions	1.30	405.00	526.50
Stricklin, Todd	Senior	3/4/2021	T3 - Long Term Projections	Prepare draft slide summary of PREPA-ERS flat c/KWH rate employer contributions generated from 2020 valuation data	1.40	405.00	567.00
Neziroski, David	Staff	3/4/2021	T3 - Fee Applications / Retention	Continue to prepare the January monthly application	2.60	245.00	637.00
Malhotra, Gaurav	Partner/Principal	3/4/2021	T3 - Creditor Mediation Support	Redacted	1.80	870.00	1,566.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Malhotra,Gaurav	Partner/Principal	3/4/2021	T3 - Creditor Mediation Support	Redacted	1.90	870.00	1,653.00
Tague,Robert	Executive Director	3/5/2021	T3 - Plan of Adjustment	Amend draft POA to align AFSCME comments	0.40	810.00	324.00
Tague,Robert	Executive Director	3/5/2021	T3 - Plan of Adjustment	Amend draft POA to align COR language to deal parameters	0.30	810.00	243.00
Sarna,Shavi	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Yodice,Frank	Senior	3/5/2021	T3 - Long Term Projections	Compare the Senate amendments of the American Rescue Plan to the House version and highlight discrepancies in the state and local government relief sections	1.10	445.00	489.50
Tague,Robert	Executive Director	3/5/2021	T3 - Plan of Adjustment	Continue review of draft POA to provide comments	1.60	810.00	1,296.00
Chepenik,Adam Brandon	Partner/Principal	3/5/2021	T3 - Plan of Adjustment	Continue review of edited disclosure statement for final comments and revisions	2.90	870.00	2,523.00
Barati Stec,Izabella	Manager	3/5/2021	T3 - Long Term Projections	Desk research on healthcare workers tax benefits in PR	0.80	595.00	476.00
Knapp,Nicole Penelope	Senior	3/5/2021	T3 - Long Term Projections	Determine which US sectors map to Chapter 3 of Act 60 to get royalty/rents income as a share of taxable income	2.60	445.00	1,157.00
Chepenik,Adam Brandon	Partner/Principal	3/5/2021	T3 - Long Term Projections	Discuss federal stimulus with the Mckinsey team	0.90	870.00	783.00
Jacobsen,Katherine Anne	Senior	3/5/2021	T3 - Plan of Adjustment	Draft email requesting comments from EY team on latest draft of the Disclosure Statement as of 3/5	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	3/5/2021	T3 - Plan of Adjustment	Draft email responding to Proskauer's questions on most recent draft of Disclosure Statement	0.70	445.00	311.50
Jacobsen,Katherine Anne	Senior	3/5/2021	T3 - Plan of Adjustment	Draft email to Proskauer with summary of updates on latest draft of Plan of Adjustment	0.30	445.00	133.50
Leonis,Temisan	Senior	3/5/2021	T3 - Creditor Mediation Support	Redacted	1.80	445.00	801.00
Powell,Marc	Executive Director	3/5/2021	T3 - Long Term Projections	Draft task 3 detailed TOC -- EXECUTING section	3.70	810.00	2,997.00
Powell,Marc	Executive Director	3/5/2021	T3 - Long Term Projections	Draft task 3 detailed TOC -- MONITORING section	3.80	810.00	3,078.00
Gelfond,Hilary	Staff	3/5/2021	T3 - Long Term Projections	Estimate the fiscal impact of Act 92 on Puerto Rico	2.20	245.00	539.00
Gelfond,Hilary	Staff	3/5/2021	T3 - Long Term Projections	Estimate the fiscal impact of Articles 4,5,6 of Act 172 for Puerto Rico	1.60	245.00	392.00
Gelfond,Hilary	Staff	3/5/2021	T3 - Long Term Projections	Estimate the fiscal impact of Export section and aluminium funds in Puerto Rico	2.90	245.00	710.50
Ramirez,Aaron	Senior	3/5/2021	T3 - Long Term Projections	Evaluate the respondents responsiveness to the RFP and fill out responsiveness checklist slide	1.60	445.00	712.00
Almbaid,Nahla	Staff	3/5/2021	T3 - Long Term Projections	Fill in new data to benefits paid summary and clean up of table	1.30	245.00	318.50
Latham,Willow Genevieve	Senior	3/5/2021	T3 - Long Term Projections	Finish experience section of Proposer 2 Analysis deck, developing charts for Summary Findings, and starting Key Personnel section	2.60	445.00	1,157.00
Knapp,Nicole Penelope	Senior	3/5/2021	T3 - Long Term Projections	Gather data on the number of beneficiaries under Act 60 from Hacienda annual reports	1.30	445.00	578.50
Almbaid,Nahla	Staff	3/5/2021	T3 - Long Term Projections	Include PRDOL end of February and march beginning data to benefits paid	1.80	245.00	441.00
Sarna,Shavi	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Soutendijk,Tyler	Staff	3/5/2021	T3 - Long Term Projections	Integrate Banco Popular loan and leasing totals to BEA and EFW indices in Puerto Rico Economic Monitor	1.40	245.00	343.00
Gelfond,Hilary	Staff	3/5/2021	T3 - Long Term Projections	Model the fiscal impacts of the CTC component of the American Rescue Plan for use in the Fiscal Plan	2.40	245.00	588.00
Tan,Riyandi	Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Santambrogio,Juan	Executive Director	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Sarna,Shavi	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tan,Riyandi	Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Seth,Jay Ashish	Senior	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	445.00	133.50
Panagiotakis,Sofia	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Sarna,Shavi	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Tan,Riyandi	Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Panagiotakis,Sofia	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Paez,Fernando Mario	Manager	3/5/2021	T3 - Plan of Adjustment	Participate in a working session with E. Dinnen (EY), and F. Paez (EY) to discuss the initial understanding and next steps on Litigation/Creditor Mediation support.	0.40	595.00	238.00
Dinnen,Eric	Senior Manager	3/5/2021	T3 - Plan of Adjustment	Participate in a working session with E. Dinnen (EY), and F. Paez (EY) to discuss the initial understanding and next steps on Litigation/Creditor Mediation support.	0.40	720.00	288.00
Heath,Emma	Senior Manager	3/5/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY) and E. Heath (EY) regarding municipal improvement fund HB 427 and Biden bill analysis	0.30	720.00	216.00
Chepenik,Adam Brandon	Partner/Principal	3/5/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY) and E. Heath (EY) regarding municipal improvement fund HB 427 and Biden bill analysis	0.30	870.00	261.00
Panagiotakis,Sofia	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	1.00	720.00	720.00
Chepenik,Adam Brandon	Partner/Principal	3/5/2021	T3 - Creditor Mediation Support	Redacted	1.00	870.00	870.00
Dinnen,Eric	Senior Manager	3/5/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY) and E. Dinnen (EY) regarding commencement and planning for plan objection response workstream	0.90	720.00	648.00
Heath,Emma	Senior Manager	3/5/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY) and E. Dinnen (EY) regarding commencement and planning for plan objection response workstream	0.90	720.00	648.00
Burr,Jeremy	Manager	3/5/2021	T3 - Long Term Projections	Participate in call with J Burr (EY), J Federer (EY), FOMB and AFV to address questions related to AFV-provided data	0.60	595.00	357.00
Burr,Jeremy	Manager	3/5/2021	T3 - Long Term Projections	Participate in call with M. Lopez (FOMB), C. Ortiz (FOMB), P. Rosario (FOMB), J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY), J Burr (EY) to discuss early retirement program obligations.	0.80	595.00	476.00
Sarna,Shavi	Senior Manager	3/5/2021	T3 - Long Term Projections	Participate in call with M. Lopez (FOMB), C. Ortiz (FOMB), P. Rosario (FOMB), J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY), J Burr (EY) to discuss early retirement program obligations.	0.80	720.00	576.00
Santambrogio,Juan	Executive Director	3/5/2021	T3 - Long Term Projections	Participate in call with M. Lopez (FOMB), C. Ortiz (FOMB), P. Rosario (FOMB), J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY), J Burr (EY) to discuss early retirement program obligations.	0.80	810.00	648.00
Panagiotakis,Sofia	Senior Manager	3/5/2021	T3 - Long Term Projections	Participate in call with M. Lopez (FOMB), C. Ortiz (FOMB), P. Rosario (FOMB), J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY), J Burr (EY) to discuss early retirement program obligations.	0.80	720.00	576.00
Mullins,Daniel R	Executive Director	3/5/2021	T3 - Long Term Projections	Participate in call with McKinsey and EY to discuss updates to the American Rescue Plan. EY participants include E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), D. Mullins (EY), H. Gelfond (EY), D. Berger (EY).	0.50	810.00	405.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Gelfond,Hilary	Staff	3/5/2021	T3 - Long Term Projections	Participate in call with McKinsey and EY to discuss updates to the American Rescue Plan. EY participants include E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), D. Mullins (EY), H. Gelfond (EY), D. Berger (EY).	0.50	245.00	122.50
Heath,Emma	Senior Manager	3/5/2021	T3 - Long Term Projections	Participate in call with McKinsey and EY to discuss updates to the American Rescue Plan. EY participants include E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), D. Mullins (EY), H. Gelfond (EY), D. Berger (EY).	0.50	720.00	360.00
Yodice,Frank	Senior	3/5/2021	T3 - Long Term Projections	Participate in call with McKinsey and EY to discuss updates to the American Rescue Plan. EY participants include E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), D. Mullins (EY), H. Gelfond (EY), D. Berger (EY).	0.50	445.00	222.50
Jacobsen,Katherine Anne	Senior	3/5/2021	T3 - Long Term Projections	Participate in call with McKinsey and EY to discuss updates to the American Rescue Plan. EY participants include E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), D. Mullins (EY), H. Gelfond (EY), D. Berger (EY).	0.50	445.00	222.50
Berger,Daniel L.	Manager	3/5/2021	T3 - Long Term Projections	Participate in call with McKinsey and EY to discuss updates to the American Rescue Plan. EY participants include E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), D. Mullins (EY), H. Gelfond (EY), D. Berger (EY).	0.50	595.00	297.50
Tucker,Varick Richaud Raphael	Manager	3/5/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), V Tucker (EY), J Federer (EY) to discuss progress made on PRIDCO lease integration	0.50	595.00	297.50
Sarna,Shavi	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Good JR,Clark E	Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Levy,Sheva R	Partner/Principal	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Panagiotakis,Sofia	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Sanchez-Riveron,Déborah	Staff	3/5/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss updates to the Debtors' Cash Section of the 12/31/2020 Disclosure Statement, as 03/05/2021.	0.20	245.00	49.00
Chawla,Sonia	Manager	3/5/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss updates to the Debtors' Cash Section of the 12/31/2020 Disclosure Statement, as 03/05/2021.	0.20	595.00	119.00
Burr,Jeremy	Manager	3/5/2021	T3 - Long Term Projections	Participate in call with S. Sarna (EY), D. Scales (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss the early retirement analysis.	0.40	595.00	238.00
Scales,Dwight A.	Senior	3/5/2021	T3 - Long Term Projections	Participate in call with S. Sarna (EY), D. Scales (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss the early retirement analysis.	0.40	445.00	178.00
Sarna,Shavi	Senior Manager	3/5/2021	T3 - Long Term Projections	Participate in call with S. Sarna (EY), D. Scales (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss the early retirement analysis.	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	3/5/2021	T3 - Long Term Projections	Participate in call with S. Sarna (EY), D. Scales (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss the early retirement analysis.	0.40	720.00	288.00
Burr,Jeremy	Manager	3/5/2021	T3 - Long Term Projections	Participate in call with the M Lopez (FOMB) and J. Burr (EY) to debrief next steps with resolving funding issues for the Retirement Board	0.30	595.00	178.50
Santambrogio,Juan	Executive Director	3/5/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Malhotra,Gaurav	Partner/Principal	3/5/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Panagiotakis,Sofia	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	1.40	720.00	1,008.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	3/5/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Burr,Jeremy	Manager	3/5/2021	T3 - Long Term Projections	Participate in meeting with the Retirement Board, J. Burr(EY) and FOMB staff to discuss the PayGo invoicing issues and historical payments for early withdrawals and death benefits	1.00	595.00	595.00
Sarna,Shavi	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Good JR,Clark E	Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Levy,Sheva R	Partner/Principal	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Panagiotakis,Sofia	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Santambrogio,Juan	Executive Director	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Sarna,Shavi	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Panagiotakis,Sofia	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Santambrogio,Juan	Executive Director	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Panagiotakis,Sofia	Senior Manager	3/5/2021	T3 - Long Term Projections	Participate on call with S Panagiotakis (EY) and S Sarna (EY) to review back office consolidation update and next steps for FOMB	0.50	720.00	360.00
Sarna,Shavi	Senior Manager	3/5/2021	T3 - Long Term Projections	Participate on call with S Panagiotakis (EY) and S Sarna (EY) to review back office consolidation update and next steps for FOMB	0.50	720.00	360.00
Venkatramanan,Siddhu	Manager	3/5/2021	T3 - Plan of Adjustment	Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream for the week ending 3/5/2021	2.80	595.00	1,666.00
Santambrogio,Juan	Executive Director	3/5/2021	T3 - Long Term Projections	Prepare analysis of unallocated projected outperformance for FY22 based on latest financial projections	1.10	810.00	891.00
Chawla,Sonia	Manager	3/5/2021	T3 - Plan of Adjustment	Prepare draft email to Proskauer to inquire about updates to restriction classifications for Title III accounts between 03/04/2021 and 03/05/2021.	0.10	595.00	59.50
Heath,Emma	Senior Manager	3/5/2021	T3 - Long Term Projections	Prepare email to G. Ojeda (FOMB) regarding terms for state and local funding of Biden bill as it relates to PR munis	0.80	720.00	576.00
Kebhaj,Suhaib	Senior	3/5/2021	T3 - Long Term Projections	Prepare framework model for fiscal note 172 analysis	2.80	445.00	1,246.00
Burr,Jeremy	Manager	3/5/2021	T3 - Long Term Projections	Prepare guidance on the issue between invoicing and SRF budget allocations for PayGo to support reconciliations by the Oversight Board	0.60	595.00	357.00
Glavin,Amanda Jane	Senior	3/5/2021	T3 - Long Term Projections	Prepare initial write up on proposed VLT saturation point for legal gambling machines	2.60	445.00	1,157.00
Barati Stec,Izabella	Manager	3/5/2021	T3 - Long Term Projections	Prepare initial write-up for Act 274, identifying the fiscal impact of the Act	0.60	595.00	357.00
Barati Stec,Izabella	Manager	3/5/2021	T3 - Long Term Projections	Prepare initial write-up for Act 47, property tax exemption for LIHTC housing	1.40	595.00	833.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	3/5/2021	T3 - Plan of Adjustment	Prepare request as of 3/5/2021 to technology team with detailed parameters for supporting documentation to add to document production files supporting the 12/31/2020 Cash Balance Analysis.	0.30	245.00	73.50
Heath, Emma	Senior Manager	3/5/2021	T3 - Long Term Projections	PRIDCO call	1.10	720.00	792.00
Mackie, James	Executive Director	3/5/2021	T3 - Long Term Projections	Program modelling of multiplies with attenuation due to social distancing	2.20	810.00	1,782.00
Barati Stec, Izabella	Manager	3/5/2021	T3 - Long Term Projections	Provide feedback in the fiscal note regarding Article 8 of Act 172 that "Establishes incentive payments to producers of extruded aluminium of 6.5 cents per pound extruded. Establishes incentive payments to aluminium recyclers of 6.0 cents per pound of aluminium ingot/billet produced"	1.70	595.00	1,011.50
Kebhaj, Suhaib	Senior	3/5/2021	T3 - Long Term Projections	Provide summary of main provisions of PS 172	1.10	445.00	489.50
Chawla, Sonia	Manager	3/5/2021	T3 - Plan of Adjustment	Reconcile the cash balances in the Debtors' Cash Section of the POA DS updated on 03/04/2021 against the updates implemented on 03/05/2021.	0.40	595.00	238.00
Ramirez, Aaron	Senior	3/5/2021	T3 - Long Term Projections	Refinement of the summary slides regarding the grant administration and technology qualification slides	1.50	445.00	667.50
Knapp, Nicole Penelope	Senior	3/5/2021	T3 - Long Term Projections	Research on Article 2 of Fiscal Note 172 to trace legal changes between Act 60 and the proposal	2.80	445.00	1,246.00
Knapp, Nicole Penelope	Senior	3/5/2021	T3 - Long Term Projections	Research royalty and rental income for both US firms and international corporations	2.20	445.00	979.00
Barati Stec, Izabella	Manager	3/5/2021	T3 - Long Term Projections	Respond to comments on the initial analysis of the fiscal note on Act 172	1.80	595.00	1,071.00
Tague, Robert	Executive Director	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Santambrogio, Juan	Executive Director	3/5/2021	T3 - Plan of Adjustment	Review analysis of pension contribution scenarios to be shared with Committee of Retirees	0.90	810.00	729.00
Kebhaj, Suhaib	Senior	3/5/2021	T3 - Long Term Projections	Review and provide comment on Evertech data request template	0.50	445.00	222.50
Yodice, Frank	Senior	3/5/2021	T3 - Plan of Adjustment	Review Clean copy of Disclosure Statement from Proskauer and compare to the file EY sent out to ensure all updates were captured (pages 1-119, 427-521)	2.60	445.00	1,157.00
Kebhaj, Suhaib	Senior	3/5/2021	T3 - Long Term Projections	Review data received from PRDOL for completeness and for irregularities	0.80	445.00	356.00
Sanchez-Riveron, Déborah	Staff	3/5/2021	T3 - Plan of Adjustment	Review Debtor's Cash Section of the 12/31/2020 Disclosure Statement for newly obtained information as of 3/5/2021 in preparation for December 31, 2020 cash balance report	2.80	245.00	686.00
Thomas, Richard I	Partner/Principal	3/5/2021	T3 - Plan of Adjustment	Review Debtors Cash Section of the Disclosure Statement to be filed 03/08/2021 as of 03/05/2021.	0.20	870.00	174.00
Barati Stec, Izabella	Manager	3/5/2021	T3 - Long Term Projections	Review estimates for the fiscal note on Article 2 of Act 172, identifying the tax change in royalties as a result of the implementing the Act	2.10	595.00	1,249.50
Mullins, Daniel R	Executive Director	3/5/2021	T3 - Long Term Projections	Review final FOMB branded note on fiscal note PS 113	1.70	810.00	1,377.00
Tague, Robert	Executive Director	3/5/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Santambrogio, Juan	Executive Director	3/5/2021	T3 - Long Term Projections	Review list of potential negative impacts on financial projections based on recent developments	0.80	810.00	648.00
Heath, Emma	Senior Manager	3/5/2021	T3 - Long Term Projections	Review materials regarding HB247	0.60	720.00	432.00
Mullins, Daniel R	Executive Director	3/5/2021	T3 - Long Term Projections	Review needed adjustments to estimates and series for \$1400 benefit payment, enhanced CTC, EITC and enhanced UI benefits into FP	1.40	810.00	1,134.00
Kebhaj, Suhaib	Senior	3/5/2021	T3 - Long Term Projections	Review past analysis of proposed VLT regulation	2.80	445.00	1,246.00
Santambrogio, Juan	Executive Director	3/5/2021	T3 - Plan of Adjustment	Review proposed language for Plan of Adjustment related to contribution period for pension trust	0.40	810.00	324.00
Chawla, Sonia	Manager	3/5/2021	T3 - Plan of Adjustment	Review reconciliation of the updated cash balances in the Debtors' Cash Section of the POA DS updated on 03/05/2021 against source cash balances reporting workbook analysis updated as of 03/04/2021.	0.30	595.00	178.50
Tan, Riyandi	Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Heath, Emma	Senior Manager	3/5/2021	T3 - Long Term Projections	Review senate changes to Biden bill related to state and local funding.	0.80	720.00	576.00
Panagiotakis, Sofia	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Panagiotakis, Sofia	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Panagiotakis,Sofia	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Tan,Riyandi	Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Santambrogio,Juan	Executive Director	3/5/2021	T3 - Long Term Projections	Review updated surplus projections from McKinsey to determine changes in pension trust contributions	1.40	810.00	1,134.00
Dubinsky,Shawn	Manager	3/5/2021	T3 - Long Term Projections	Review weekly published TSA Cash report on cash balances of Commonwealth to understand weekly inflows and outflow and fund balances	0.30	595.00	178.50
Dubinsky,Shawn	Manager	3/5/2021	T3 - Long Term Projections	Review White House press briefing on President's pledge of support to government stimulus and federal funding initiatives under there proposed COVID relief bill to identify potential funding appropriations and uses	0.30	595.00	178.50
Tan,Riyandi	Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Dubinsky,Shawn	Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Tan,Riyandi	Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Panagiotakis,Sofia	Senior Manager	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Yodice,Frank	Senior	3/5/2021	T3 - Long Term Projections	Search House version of American rescue plan for information regarding rent relief and eviction moratoriums, and forbearance	0.80	445.00	356.00
Leonis,Temisan	Senior	3/5/2021	T3 - Creditor Mediation Support	Redacted	0.20	445.00	89.00
Berger,Daniel L.	Manager	3/5/2021	T3 - Long Term Projections	Split out initial estimates for CTC into permanent & temporary for the 30-year estimates (this is needed as they have difference effects in the macro model for the FOMB fiscal plan)	1.90	595.00	1,130.50
Soutendijk,Tyler	Staff	3/5/2021	T3 - Long Term Projections	Strategize utility of Opportunity Gap Analysis for Puerto Rican fiscal development plan	0.80	245.00	196.00
Yodice,Frank	Senior	3/5/2021	T3 - Long Term Projections	Update COVID Relief file with recent FFIS allocation data regarding the CARES and CRRSA Acts	1.30	445.00	578.50
Yang,Tianyi	Manager	3/5/2021	T3 - Long Term Projections	Update financial capacity evaluation section of the evaluation proposal deck of Tilson	0.90	595.00	535.50
Barati Stec,Izabella	Manager	3/5/2021	T3 - Long Term Projections	Update Fiscal Notes template to be used for the reviews	0.40	595.00	238.00
Knapp,Nicole Penelope	Senior	3/5/2021	T3 - Long Term Projections	Update fiscal plan deliverable on unemployment beneficiaries to include estimates of the Biden Plan	1.40	445.00	623.00
Jacobsen,Katherine Anne	Senior	3/5/2021	T3 - Plan of Adjustment	Update latest draft of Disclosure Statement with comments from EY team	2.70	445.00	1,201.50
Jacobsen,Katherine Anne	Senior	3/5/2021	T3 - Plan of Adjustment	Update latest draft of Plan of Adjustment with comments from EY team	1.60	445.00	712.00
Berger,Daniel L.	Manager	3/5/2021	T3 - Long Term Projections	Updates to disclosure statement	2.10	595.00	1,249.50
Knapp,Nicole Penelope	Senior	3/5/2021	T3 - Long Term Projections	Use DDEC data on corporate income taxes paid to calculate the taxable income per Act 20 decree. Apply US share of rent and royalties to calculate rent and royalty income for Act 20 decrees. Assume Act 20 behaviour is true for all Act 60 Chapter 3 beneficiaries	2.70	445.00	1,201.50
Federer,Joshua Lee	Staff	3/5/2021	T3 - Long Term Projections	Incorporate feedback provided by M Canter (EY) related to adjusting the weekly status update PowerPoint deck	1.20	245.00	294.00
Anderson,Evan W	Manager	3/5/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), K Chen (EY) and J Federer (EY) to discuss PowerBI enhancements related to the PRIDCO lease analysis	0.80	595.00	476.00
Chen,Shi	Senior	3/5/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), K Chen (EY) and J Federer (EY) to discuss PowerBI enhancements related to the PRIDCO lease analysis	0.80	445.00	356.00
Federer,Joshua Lee	Staff	3/5/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), K Chen (EY) and J Federer (EY) to discuss PowerBI enhancements related to the PRIDCO lease analysis	0.80	245.00	196.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer, Joshua Lee	Staff	3/5/2021	T3 - Long Term Projections	Participate in call with J Burr (EY), J Federer (EY), FOMB and AFV to address questions related to AFV-provided data	0.60	245.00	147.00
Federer, Joshua Lee	Staff	3/5/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), V Tucker (EY), J Federer (EY) to discuss progress made on PRIDCO lease integration	0.50	245.00	122.50
Nagarajan, Snigdha	Staff	3/5/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), V Tucker (EY), J Federer (EY) and EY Team to discuss progress made on PRIDCO lease integration	0.50	245.00	122.50
Canter, Matthew Alan	Manager	3/5/2021	T3 - Long Term Projections	Review status update deck from J Federer (EY)	0.10	595.00	59.50
Canter, Matthew Alan	Manager	3/5/2021	T3 - Long Term Projections	Review vacant property deck from J Federer (EY)	0.90	595.00	535.50
Canter, Matthew Alan	Manager	3/5/2021	T3 - Long Term Projections	Prepare brief correspondence about vacant property analysis and workplan for week of 3.8.2021	0.40	595.00	238.00
Federer, Joshua Lee	Staff	3/5/2021	T3 - Long Term Projections	Review vacant property list produced by EY team for data accuracy, including property use, location, and operating status	2.10	245.00	514.50
Federer, Joshua Lee	Staff	3/5/2021	T3 - Long Term Projections	Incorporate an additional analysis related to a sale leaseback scenario of PBA-owned property into preliminary vacant property analysis PowerPoint for FOMB	1.40	245.00	343.00
Nagarajan, Snigdha	Staff	3/5/2021	T3 - Long Term Projections	Build algorithm to read and define demand drivers from market research deck	2.80	245.00	686.00
Nagarajan, Snigdha	Staff	3/5/2021	T3 - Long Term Projections	Explore ways of embedding ArcGIS powered R visuals on PowerBI dashboard	1.60	245.00	392.00
Nagarajan, Snigdha	Staff	3/5/2021	T3 - Long Term Projections	Align workstreams on execution of above/below analysis for PRIDCO	2.00	245.00	490.00
Poncon, Theodore	Staff	3/5/2021	T3 - Long Term Projections	Prepare industrial research and highest and best use preliminary findings to incorporate in the market research deck.	2.30	245.00	563.50
Poncon, Theodore	Staff	3/5/2021	T3 - Long Term Projections	Summarize findings and submit for manager review.	0.20	245.00	49.00
Kane, Collin	Senior	3/5/2021	T3 - Long Term Projections	Review JRS plan reform around prior Act 126-2013 and subsequent judicial decisions on how retroactive benefit changes are to be treated	2.10	405.00	850.50
Kane, Collin	Senior	3/5/2021	T3 - Long Term Projections	Review HB 523 references to Act 126-2013 to assess consistency with valuation plan provisions	2.20	405.00	891.00
Levy, Sheva R	Partner/Principal	3/5/2021	T3 - Long Term Projections	Review e-mail response to FOMB regarding current estimates of PREPA Actuarially Determined Contribution	0.40	721.00	288.40
Levy, Sheva R	Partner/Principal	3/5/2021	T3 - Long Term Projections	Review impact of Supreme Court's 2014 decision Brau v. Commonwealth on pension costs for judges	0.60	721.00	432.60
Levy, Sheva R	Partner/Principal	3/5/2021	T3 - Plan of Adjustment	Review updates requested by AFSCME on pension sections of plan of adjustment	0.60	721.00	432.60
Levy, Sheva R	Partner/Principal	3/5/2021	T3 - Creditor Mediation Support	Redacted	1.40	721.00	1,009.40
Morris, Michael Thomas	Senior	3/5/2021	T3 - Long Term Projections	Analyze the information provided by the retirement board to perform a high level JRS experience study to determine the reason for differences observed between expected / actual paygo amounts (including assessment of ERS / JRS split within justice paygo)	1.40	405.00	567.00
Morris, Michael Thomas	Senior	3/5/2021	T3 - Long Term Projections	Analyze the information provided by the retirement board to perform a high level ERS experience study to determine the reason for differences observed between expected / actual paygo amounts	2.60	405.00	1,053.00
Nguyen, Jimmy Hoang Huy	Staff	3/5/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss TRS population growth assumption calculations for HB 120 projections	0.20	271.00	54.20
Nichols, Carly	Senior Manager	3/5/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss TRS population growth assumption calculations for HB 120 projections	0.20	655.00	131.00
Stricklin, Todd	Senior	3/5/2021	T3 - Long Term Projections	Prepare an exhibit summarizing the ERS Law 447 participants eligible for Act 80 based on 2020 government-provided data	1.30	405.00	526.50
Stricklin, Todd	Senior	3/5/2021	T3 - Long Term Projections	Prepare exhibit summarizing the ERS Act 1 participants eligible for Act 80 based on 2020 government-provided data	1.40	405.00	567.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stricklin,Todd	Senior	3/5/2021	T3 - Long Term Projections	Prepare a summary in email the prior 2018 PREPA-ERS analysis actuarially determined contributions in comparison to the current 2020 PREPA-ERS analysis actuarially determined contributions	1.40	405.00	567.00
Stuber,Emily Grace	Senior	3/5/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss TRS population growth assumption calculations for HB 120 projections	0.20	405.00	81.00
Stuber,Emily Grace	Senior	3/5/2021	T3 - Long Term Projections	Calculate TRS annual decrements from defined benefit plan to use for Hybrid plan population growth assumption for HB 120	1.30	405.00	526.50
Stuber,Emily Grace	Senior	3/5/2021	T3 - Long Term Projections	Calculate TRS equivalent Hybrid plan population growth assumption to replace those leaving both the DB, hybrid plans throughout projection period for HB 120	1.90	405.00	769.50
Neziroski,David	Staff	3/5/2021	T3 - Fee Applications / Retention	Continue to prepare the January monthly application	2.50	245.00	612.50
Chepenik,Adam Brandon	Partner/Principal	3/6/2021	T3 - Creditor Mediation Support	Redacted	2.90	870.00	2,523.00
Chepenik,Adam Brandon	Partner/Principal	3/6/2021	T3 - Creditor Mediation Support	Redacted	1.80	870.00	1,566.00
Dubinsky,Shawn	Manager	3/6/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Jacobsen,Katherine Anne	Senior	3/6/2021	T3 - Plan of Adjustment	Draft email requesting Proskauer update language around pensions in three paragraphs of the Disclosure Statement	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	3/6/2021	T3 - Plan of Adjustment	Draft email to FOMB requesting review of Anticipated Economic Impact of COVID-19 Pandemic section in Disclosure Statement	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	3/6/2021	T3 - Plan of Adjustment	Draft email to G. Mahotra (EY) requesting comments on latest draft of Disclosure Statement	0.20	445.00	89.00
Santambrogio,Juan	Executive Director	3/6/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Panagiotakis,Sofia	Senior Manager	3/6/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Chepenik,Adam Brandon	Partner/Principal	3/6/2021	T3 - Plan of Adjustment	Participate in working meeting with A. Chepenik (EY), K Jacobsen (EY), F Yodice (EY) and J Burr (EY) to revise tax incentive credits in the disclosure statement	0.30	870.00	261.00
Burr,Jeremy	Manager	3/6/2021	T3 - Plan of Adjustment	Participate in working meeting with A. Chepenik (EY), K Jacobsen (EY), F Yodice (EY) and J Burr (EY) to revise tax incentive credits in the disclosure statement	0.40	595.00	238.00
Jacobsen,Katherine Anne	Senior	3/6/2021	T3 - Plan of Adjustment	Participate in working meeting with A. Chepenik (EY), K Jacobsen (EY), F Yodice (EY) and J Burr (EY) to revise tax incentive credits in the disclosure statement	0.40	445.00	178.00
Yodice,Frank	Senior	3/6/2021	T3 - Creditor Mediation Support	Redacted	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	3/6/2021	T3 - Plan of Adjustment	Respond to Disclosure Statement comments from A. Chepenik (EY)	1.30	445.00	578.50
Jacobsen,Katherine Anne	Senior	3/6/2021	T3 - Plan of Adjustment	Respond to Disclosure Statement comments from E. Heath (EY)	2.10	445.00	934.50
Jacobsen,Katherine Anne	Senior	3/6/2021	T3 - Plan of Adjustment	Respond to Disclosure Statement comments from G. Eaton (EY)	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	3/6/2021	T3 - Plan of Adjustment	Respond to Disclosure Statement comments from J. Santambrogio (EY)	1.60	445.00	712.00
Jacobsen,Katherine Anne	Senior	3/6/2021	T3 - Plan of Adjustment	Respond to Disclosure Statement comments from S. Chawla (EY)	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	3/6/2021	T3 - Plan of Adjustment	Respond to Disclosure Statement comments from S. Panagiotakis (EY)	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	3/6/2021	T3 - Plan of Adjustment	Respond to Disclosure Statement comments from S. Sharna (EY)	0.20	445.00	89.00
Heath,Emma	Senior Manager	3/6/2021	T3 - Plan of Adjustment	Review and update sections of disclosure statement	3.60	720.00	2,592.00
Santambrogio,Juan	Executive Director	3/6/2021	T3 - Long Term Projections	Review estimated impact of Child Tax Credit on projected SUT collections and potential payouts to CVI	0.60	810.00	486.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Eaton, Gregory William	Senior Manager	3/6/2021	T3 - Long Term Projections	Review of Disclosure Statement	0.40	720.00	288.00
Tague, Robert	Executive Director	3/6/2021	T3 - Plan of Adjustment	Review revised draft of Disclosure Statement to make additional edits.	2.70	810.00	2,187.00
Panagiotakis, Sofia	Senior Manager	3/6/2021	T3 - Creditor Mediation Support	Redacted	1.20	720.00	864.00
Chawla, Sonia	Manager	3/6/2021	T3 - Plan of Adjustment	Update external version of supporting workbook for the 12/31/2020 cash balance presentation, with information obtained through 03/05/2021.	0.70	595.00	416.50
Neziroski, David	Staff	3/6/2021	T3 - Fee Applications / Retention	Continue to prepare the January monthly application	3.70	245.00	906.50
Malhotra, Gaurav	Partner/Principal	3/6/2021	T3 - Creditor Mediation Support	Redacted	2.10	870.00	1,827.00
Chepenik, Adam Brandon	Partner/Principal	3/7/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Barati Stec, Izabella	Manager	3/7/2021	T3 - Long Term Projections	Desk research on airline development (act 28) in the US and Europe	2.80	595.00	1,666.00
Barati Stec, Izabella	Manager	3/7/2021	T3 - Long Term Projections	Desk research on teachers salaries in PR (HB 92) in the last two decades	1.20	595.00	714.00
Jacobsen, Katherine Anne	Senior	3/7/2021	T3 - Plan of Adjustment	Draft email to PJT and Citi requesting review of update to Aggregate Debt Burden of the Commonwealth section of the Disclosure Statement	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	3/7/2021	T3 - Plan of Adjustment	Draft email to Proskauer with summary of additional edits to Disclosure Statement for upcoming filing	0.90	445.00	400.50
Jacobsen, Katherine Anne	Senior	3/7/2021	T3 - Plan of Adjustment	Draft email with summary of latest edits to pension sections of the Disclosure Statement	0.50	445.00	222.50
Gelfond, Hilary	Staff	3/7/2021	T3 - Long Term Projections	Estimate the amount of aluminium imports and exports in Puerto Rico for use in fiscal estimate of S.172	2.20	245.00	539.00
Santambrogio, Juan	Executive Director	3/7/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Chepenik, Adam Brandon	Partner/Principal	3/7/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Malhotra, Gaurav	Partner/Principal	3/7/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Tague, Robert	Executive Director	3/7/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Jacobsen, Katherine Anne	Senior	3/7/2021	T3 - Creditor Mediation Support	Redacted	0.90	445.00	400.50
Santambrogio, Juan	Executive Director	3/7/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Malhotra, Gaurav	Partner/Principal	3/7/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Chepenik, Adam Brandon	Partner/Principal	3/7/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Santambrogio, Juan	Executive Director	3/7/2021	T3 - Plan of Adjustment	Participate in call with McKinsey and EY to discuss BIT cash analysis. EY participants: A Chepenik (EY) and J Santambrogio (EY)	0.30	810.00	243.00
Chepenik, Adam Brandon	Partner/Principal	3/7/2021	T3 - Plan of Adjustment	Participate in call with McKinsey and EY to discuss BIT cash analysis. EY participants: A Chepenik (EY) and J Santambrogio (EY)	0.30	870.00	261.00
Santambrogio, Juan	Executive Director	3/7/2021	T3 - Plan of Adjustment	Participate in call with P Possinger (Proskauer) to discuss COR calculations that will go into plan of adjustment. EY participants: R Tague (EY), A Chepenik (EY), J Santambrogio (EY), G Malhotra (EY), K Jacobsen (EY)	0.30	810.00	243.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	3/7/2021	T3 - Plan of Adjustment	Participate in call with P Possinger (Proskauer) to discuss COR calculations that will go into plan of adjustment. EY participants: R Tague (EY), A Chepenik (EY), J Santambrogio (EY), G Malhotra (EY), K Jacobsen (EY)	0.30	870.00	261.00
Tague,Robert	Executive Director	3/7/2021	T3 - Plan of Adjustment	Participate in call with P Possinger (Proskauer) to discuss COR calculations that will go into plan of adjustment. EY participants: R Tague (EY), A Chepenik (EY), J Santambrogio (EY), G Malhotra (EY), K Jacobsen (EY)	0.30	810.00	243.00
Malhotra,Gaurav	Partner/Principal	3/7/2021	T3 - Plan of Adjustment	Participate in call with P Possinger (Proskauer) to discuss COR calculations that will go into plan of adjustment. EY participants: R Tague (EY), A Chepenik (EY), J Santambrogio (EY), G Malhotra (EY), K Jacobsen (EY)	0.30	870.00	261.00
Jacobsen,Katherine Anne	Senior	3/7/2021	T3 - Plan of Adjustment	Participate in call with P Possinger (Proskauer) to discuss COR calculations that will go into plan of adjustment. EY participants: R Tague (EY), A Chepenik (EY), J Santambrogio (EY), G Malhotra (EY), K Jacobsen (EY)	0.30	445.00	133.50
Chepenik,Adam Brandon	Partner/Principal	3/7/2021	T3 - Expert Testimony	Participate in call with Proskauer and EY regarding declaration related to HB 120. EY participants are A Chepenik, S Levy and J Santambrogio	0.40	870.00	348.00
Levy,Sheva R	Partner/Principal	3/7/2021	T3 - Expert Testimony	Participate in call with Proskauer and EY regarding declaration related to HB 120. EY participants are A Chepenik, S Levy and J Santambrogio	0.40	721.00	288.40
Santambrogio,Juan	Executive Director	3/7/2021	T3 - Expert Testimony	Participate in call with Proskauer and EY regarding declaration related to HB 120. EY participants are A Chepenik, S Levy and J Santambrogio	0.40	810.00	324.00
Santambrogio,Juan	Executive Director	3/7/2021	T3 - Long Term Projections	Participate in discussion with Proskauer and EY on Act 120 analysis. EY participants: J Santambrogio (EY), S Levy (EY), A Chepenik (EY)	0.80	810.00	648.00
Levy,Sheva R	Partner/Principal	3/7/2021	T3 - Long Term Projections	Participate in discussion with Proskauer and EY on Act 120 analysis. EY participants: J Santambrogio (EY), S Levy (EY), A Chepenik (EY)	0.80	721.00	576.80
Chepenik,Adam Brandon	Partner/Principal	3/7/2021	T3 - Long Term Projections	Participate in discussion with Proskauer and EY on Act 120 analysis. EY participants: J Santambrogio (EY), S Levy (EY), A Chepenik (EY)	0.80	870.00	696.00
Santambrogio,Juan	Executive Director	3/7/2021	T3 - Plan of Adjustment	Participate in FOMB strategy session led by N Jaresko (FOMB) to discuss and vote on filing POA. EY participants: J Santambrogio (EY) and A Chepenik (EY)	1.40	810.00	1,134.00
Chepenik,Adam Brandon	Partner/Principal	3/7/2021	T3 - Plan of Adjustment	Participate in FOMB strategy session led by N Jaresko (FOMB) to discuss and vote on filing POA. EY participants: J Santambrogio (EY) and A Chepenik (EY)	1.40	870.00	1,218.00
Chawla,Sonia	Manager	3/7/2021	T3 - Plan of Adjustment	Prepare detail listing of accounts deemed inconclusive for the 12/31/2020 reporting period.	0.40	595.00	238.00
Barati Stec,Izabella	Manager	3/7/2021	T3 - Long Term Projections	Prepare initial write up for Act 28 on enhancing airport development and air routes development	1.20	595.00	714.00
Jacobsen,Katherine Anne	Senior	3/7/2021	T3 - Plan of Adjustment	Respond to Disclosure Statement comments from R. Tague (EY)	0.60	445.00	267.00
Panagiotakis,Sofia	Senior Manager	3/7/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Tague,Robert	Executive Director	3/7/2021	T3 - Plan of Adjustment	Review amended DS received back from Proskauer for additional edits	1.10	810.00	891.00
Heath,Emma	Senior Manager	3/7/2021	T3 - Plan of Adjustment	Review and update disclosure statement	2.00	720.00	1,440.00
Chepenik,Adam Brandon	Partner/Principal	3/7/2021	T3 - Plan of Adjustment	review creditor edits to disclosure statement for consideration on whether to propose that the FOMB accept or reject the edits	0.70	870.00	609.00
Tague,Robert	Executive Director	3/7/2021	T3 - Plan of Adjustment	Review revised DS language regarding cut-off for pension claims	0.30	810.00	243.00
Jacobsen,Katherine Anne	Senior	3/7/2021	T3 - Plan of Adjustment	Update Disclosure Statement for changes to pension section based on call with Proskauer and COR	1.30	445.00	578.50
Knapp,Nicole Penelope	Senior	3/7/2021	T3 - Long Term Projections	Update Fiscal note 172 analysis to reflect PR international BOP for use of IP from abroad. Scale to only impacted firms by corporate sales backed out of DDEC data	2.90	445.00	1,290.50
Jacobsen,Katherine Anne	Senior	3/7/2021	T3 - Plan of Adjustment	Update latest draft of Disclosure Statement with comments from EY team	1.20	445.00	534.00
Culp,Noelle B.	Senior	3/7/2021	T3 - Long Term Projections	Update coding to reflect 100% retirement in FY 2021 for ERS active, eligible participants	0.80	405.00	324.00
Levy,Sheva R	Partner/Principal	3/7/2021	T3 - Long Term Projections	Review proposed actuarial assumptions for 2021 FP paygo projections	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	3/7/2021	T3 - Plan of Adjustment	Review disclosure statement updates from Proskauer related to pension provisions	1.10	721.00	793.10
Neziroski,David	Staff	3/7/2021	T3 - Fee Applications / Retention	Continue to prepare the January monthly application	3.90	245.00	955.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Malhotra, Gaurav	Partner/Principal	3/7/2021	T3 - Creditor Mediation Support	Redacted	1.30	870.00	1,131.00
Gelfond, Hilary	Staff	3/8/2021	T3 - Long Term Projections	Amend analysis of depreciation rates in PR and estimate share of real estate that is owner-occupied.	1.10	245.00	269.50
Barati Stec, Izabella	Manager	3/8/2021	T3 - Long Term Projections	Amend and comment on 172 Act fiscal note on articles 1-2, extending the scope of the tax credit	1.50	595.00	892.50
Santambrogio, Juan	Executive Director	3/8/2021	T3 - Plan of Adjustment	Amend disclosure statement language regarding the minimum cash section	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	3/8/2021	T3 - Plan of Adjustment	Amend draft talking points to be used by FOMB staff in relation to amended plan of adjustment	0.30	810.00	243.00
Mullins, Daniel R	Executive Director	3/8/2021	T3 - Long Term Projections	Amend fiscal note on Act 92 teacher pay analysis	2.10	810.00	1,701.00
Chepenik, Adam Brandon	Partner/Principal	3/8/2021	T3 - Plan of Adjustment	Amend POA rollout materials for M Reicvher (FOMB)	1.40	870.00	1,218.00
Knapp, Nicole Penelope	Senior	3/8/2021	T3 - Long Term Projections	Amend U3, U5, and U6 forecast to include Biden stimulus impacts	2.70	445.00	1,201.50
Scales, Dwight A.	Senior	3/8/2021	T3 - Long Term Projections	Analyze data received related to Early Retirement Obligation for all agencies, split between law 70 and 211	0.60	445.00	267.00
Barati Stec, Izabella	Manager	3/8/2021	T3 - Long Term Projections	Analyze pay schedule for PR teachers, according to levels of education	1.60	595.00	952.00
Dubinsky, Shawn	Manager	3/8/2021	T3 - Plan of Adjustment	Analyze the amended joint Plan of Adjustment for the CW, PBA, and ERS to identify treatment of pension and bond holder claimants receive when voting to accept or reject the POA	0.80	595.00	476.00
Tan, Riyandi	Manager	3/8/2021	T3 - Long Term Projections	Analyze variances between FOMB fiscal plan and government fiscal plan to determine incremental asks.	1.70	595.00	1,011.50
Barati Stec, Izabella	Manager	3/8/2021	T3 - Long Term Projections	Check Biden stimulus update for PR, compare to previous versions	1.60	595.00	952.00
Barati Stec, Izabella	Manager	3/8/2021	T3 - Long Term Projections	Comments on the analytical section of the Fiscal Note on Act 172 regarding the aluminium industry	1.60	595.00	952.00
Barati Stec, Izabella	Manager	3/8/2021	T3 - Long Term Projections	Compare PR teachers' salaries to US states salaries	2.60	595.00	1,547.00
Venkatramanan, Siddhu	Manager	3/8/2021	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly as of 03/08/2021.	2.40	595.00	1,428.00
Yodice, Frank	Senior	3/8/2021	T3 - Long Term Projections	Continue updating COVID allocations from 3/2/2021 FFIS allocation file and verifying source data	1.10	445.00	489.50
Berger, Daniel L.	Manager	3/8/2021	T3 - Long Term Projections	Draft explanation of CTC expansion for FOMB (increased credit for 2021, no phase-in rate, no 3 child limit)	0.90	595.00	535.50
Dubinsky, Shawn	Manager	3/8/2021	T3 - Long Term Projections	Draft internal correspondence to summarize scenario analysis and model modifications made to reflect updated/proposed changes to the POA surplus sharing agreements	0.20	595.00	119.00
Campbell, Nnaji-Semayi	Senior	3/8/2021	T3 - Long Term Projections	Draft overview for each technical approach component and transfer to primary tech approach for proposer 2 analysis	1.80	445.00	801.00
Campbell, Nnaji-Semayi	Senior	3/8/2021	T3 - Long Term Projections	Draft proposer 2 summary of findings input for tech approach, apply and format flashlight markers and identify key takeaways for presenting	1.20	445.00	534.00
Powell, Marc	Executive Director	3/8/2021	T3 - Long Term Projections	Draft task 3 (structure doc) detailed table of content -- ADMINISTRATION section	3.80	810.00	3,078.00
Powell, Marc	Executive Director	3/8/2021	T3 - Long Term Projections	Draft task 3 (structure doc) detailed table of content -- ROLE section	2.90	810.00	2,349.00
Berger, Daniel L.	Manager	3/8/2021	T3 - Long Term Projections	Draft two paragraphs for FOMB on how to maximize the EITC	0.80	595.00	476.00
Heath, Emma	Senior Manager	3/8/2021	T3 - Plan of Adjustment	Draft update to executive order section of disclosure statement	0.40	720.00	288.00
Heath, Emma	Senior Manager	3/8/2021	T3 - Long Term Projections	Email to J. Moran-Eserski (EY) regarding Biden bill state and local funding estimates for municipalities	0.30	720.00	216.00
Heath, Emma	Senior Manager	3/8/2021	T3 - Long Term Projections	Email to M. Canter regarding preparation for meeting with AAFAP on proposed property vacancies	0.20	720.00	144.00
Gelfond, Hilary	Staff	3/8/2021	T3 - Long Term Projections	Evaluate the impact of S.92 if applied to all teachers in PR vs. new teachers	2.40	245.00	588.00
Gelfond, Hilary	Staff	3/8/2021	T3 - Long Term Projections	Extrapolate production of aluminium in PR from US totals and PR sector employment to calculate value of recycling incentive	1.10	245.00	269.50
Latham, Willow Genevieve	Senior	3/8/2021	T3 - Long Term Projections	Finalize Proponent #2 deck key personnel section	0.60	445.00	267.00
Almbaid, Nahla	Staff	3/8/2021	T3 - Long Term Projections	Incorporate Biden model forecast into U6 forecast	2.20	245.00	539.00
Berger, Daniel L.	Manager	3/8/2021	T3 - Long Term Projections	Incorporate data from C Robles for February tax receipts	0.40	595.00	238.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tan,Riyandi	Manager	3/8/2021	T3 - Long Term Projections	Participate in a working session with J. Santambrogio (EY) and R. Tan (EY) to reconcile FOMB preliminary fiscal plan with Government submitted fiscal plan prior to board meeting.	0.90	595.00	535.50
Santambrogio,Juan	Executive Director	3/8/2021	T3 - Long Term Projections	Participate in a working session with J. Santambrogio (EY) and R. Tan (EY) to reconcile FOMB preliminary fiscal plan with Government submitted fiscal plan prior to board meeting.	0.90	810.00	729.00
Tan,Riyandi	Manager	3/8/2021	T3 - Long Term Projections	Participate in a working session with J. Santambrogio (EY) and R. Tan (EY) to revise fiscal plan reconciliation presentation prior to board meeting.	0.30	595.00	178.50
Santambrogio,Juan	Executive Director	3/8/2021	T3 - Long Term Projections	Participate in a working session with J. Santambrogio (EY) and R. Tan (EY) to revise fiscal plan reconciliation presentation prior to board meeting.	0.30	810.00	243.00
Tan,Riyandi	Manager	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Santambrogio,Juan	Executive Director	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Tan,Riyandi	Manager	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Dubinsky,Shawn	Manager	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Chepenik,Adam Brandon	Partner/Principal	3/8/2021	T3 - Plan of Adjustment	Participate in call with A. Chepenik (EY), E. Heath (EY) and K. Jacobsen (EY) regarding updates to disclosure statement and press release for same.	0.40	870.00	348.00
Heath,Emma	Senior Manager	3/8/2021	T3 - Plan of Adjustment	Participate in call with A. Chepenik (EY), E. Heath (EY) and K. Jacobsen (EY) regarding updates to disclosure statement and press release for same.	0.40	720.00	288.00
Jacobsen,Katherine Anne	Senior	3/8/2021	T3 - Plan of Adjustment	Participate in call with A. Chepenik (EY), E. Heath (EY) and K. Jacobsen (EY) regarding updates to disclosure statement and press release for same.	0.40	445.00	178.00
Levy,Sheva R	Partner/Principal	3/8/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY), C Good (EY), S Levy (EY), M Lopez (FOMB) and P Possinger (Proskauer) to discuss fiscal plan assumptions	0.80	721.00	576.80
Good JR,Clark E	Manager	3/8/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY), C Good (EY), S Levy (EY), M Lopez (FOMB) and P Possinger (Proskauer) to discuss fiscal plan assumptions	0.80	519.00	415.20
Santambrogio,Juan	Executive Director	3/8/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY), C Good (EY), S Levy (EY), M Lopez (FOMB) and P Possinger (Proskauer) to discuss fiscal plan assumptions	0.80	810.00	648.00
Sarna,Shavi	Senior Manager	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Tague,Robert	Executive Director	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Dinnen,Eric	Senior Manager	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Heath,Emma	Senior Manager	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Panagiotakis, Sofia	Senior Manager	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Chepenik, Adam Brandon	Partner/Principal	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Levy, Sheva R	Partner/Principal	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.90	721.00	648.90
Good JR, Clark E	Manager	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.90	519.00	467.10
Panagiotakis, Sofia	Senior Manager	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Santambrogio, Juan	Executive Director	3/8/2021	T3 - Plan of Adjustment	Participate in call with McKinsey and EY to discuss ERS cash treatment as part of McKinsey BIT calculations. EY participants: A Chepenik (EY) and J Santambrogio (EY)	0.60	810.00	486.00
Chepenik, Adam Brandon	Partner/Principal	3/8/2021	T3 - Plan of Adjustment	Participate in call with McKinsey and EY to discuss ERS cash treatment as part of McKinsey BIT calculations. EY participants: A Chepenik (EY) and J Santambrogio (EY)	0.60	870.00	522.00
Santambrogio, Juan	Executive Director	3/8/2021	T3 - Plan of Adjustment	Participate in call with PJT, Proskauer, McKinsey, and EY to discuss ERS treatment under BIT. EY participants: A Chepenik (EY) and J Santambrogio (EY)	0.60	810.00	486.00
Chepenik, Adam Brandon	Partner/Principal	3/8/2021	T3 - Plan of Adjustment	Participate in call with PJT, Proskauer, McKinsey, and EY to discuss ERS treatment under BIT. EY participants: A Chepenik (EY) and J Santambrogio (EY)	0.60	870.00	522.00
Santambrogio, Juan	Executive Director	3/8/2021	T3 - Long Term Projections	Participate in call with Proskauer and EY to discuss HB 120 cost analysis. EY participants: S Levy (EY), A Chepenik (EY), J Santambrogio (EY)	0.40	810.00	324.00
Levy, Sheva R	Partner/Principal	3/8/2021	T3 - Long Term Projections	Participate in call with Proskauer and EY to discuss HB 120 cost analysis. EY participants: S Levy (EY), A Chepenik (EY), J Santambrogio (EY)	0.40	721.00	288.40
Chepenik, Adam Brandon	Partner/Principal	3/8/2021	T3 - Long Term Projections	Participate in call with Proskauer and EY to discuss HB 120 cost analysis. EY participants: S Levy (EY), A Chepenik (EY), J Santambrogio (EY)	0.40	870.00	348.00
Burr, Jeremy	Manager	3/8/2021	T3 - Long Term Projections	Participate in call with R Tan (EY) and J Burr (EY) to discuss the May 2020 Fiscal Plan amount for Title III fees by advisor	0.30	595.00	178.50
Tan, Riyandi	Manager	3/8/2021	T3 - Long Term Projections	Participate in call with R Tan (EY) and J Burr (EY) to discuss the May 2020 Fiscal Plan amount for Title III fees by advisor	0.30	595.00	178.50
Ramirez, Jessica I.	Senior	3/8/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/8/2021.	0.60	445.00	267.00
Mairena, Daisy	Staff	3/8/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/8/2021.	0.60	245.00	147.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Deborah	Staff	3/8/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/8/2021.	0.60	245.00	147.00
Chawla, Sonia	Manager	3/8/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/8/2021.	0.60	595.00	357.00
Chan, Jonathan	Manager	3/8/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/8/2021.	0.60	595.00	357.00
Powell, Marc	Executive Director	3/8/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), A. Meyerowitz (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY) to strategize the development of the program structure package	1.00	810.00	810.00
Latham, Willow Genevieve	Senior	3/8/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), A. Meyerowitz (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY) to strategize the development of the program structure package	1.00	445.00	445.00
Meyerowitz, Andrea Grace	Senior Manager	3/8/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), A. Meyerowitz (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY) to strategize the development of the program structure package	1.00	720.00	720.00
Ramirez, Aaron	Senior	3/8/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), A. Meyerowitz (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY) to strategize the development of the program structure package	1.00	445.00	445.00
Yang, Tianyi	Manager	3/8/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), A. Meyerowitz (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY) to strategize the development of the program structure package	1.00	595.00	595.00
Mullins, Daniel R	Executive Director	3/8/2021	T3 - Long Term Projections	Prepare Accrual Accounting, CAFR, ERP assembling background material to forward to FOMB (Arnaldo) related to reform proposals	0.70	810.00	567.00
Chepenik, Adam Brandon	Partner/Principal	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Scales, Dwight A.	Senior	3/8/2021	T3 - Long Term Projections	Prepare analysis summary related to FY22 and future years' early retirement obligation by law by agency	0.80	445.00	356.00
Burr, Jeremy	Manager	3/8/2021	T3 - Long Term Projections	Prepare comments on the outstanding PayGo debt section of the review deck to be presented to the FOMB	0.90	595.00	535.50
Mairena, Daisy	Staff	3/8/2021	T3 - Plan of Adjustment	Prepare draft email to Educational Research and Medical Services Centre for Diabetes regarding no new/closed accounts as of 03/08/2021 for 03/31/2021 testing period cash balances requests.	0.30	245.00	73.50
Mairena, Daisy	Staff	3/8/2021	T3 - Plan of Adjustment	Prepare draft email to Health Insurance Administration regarding account restriction information as of 03/08/2021 for 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Mairena, Daisy	Staff	3/8/2021	T3 - Plan of Adjustment	Prepare draft email to Health Insurance Administration regarding no new/closed accounts, bank information, and restriction information as of 03/08/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/8/2021	T3 - Plan of Adjustment	Prepare draft email to Insurance Fund State Corporation regarding no new/closed accounts and decrease in balances as of 03/08/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/8/2021	T3 - Plan of Adjustment	Prepare draft email to Integrated Transport Authority regarding no new/closed accounts and signatory information as of 03/08/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/8/2021	T3 - Plan of Adjustment	Prepare draft email to Medical Services Administration regarding no new/closed accounts as of 03/08/2021 for 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	3/8/2021	T3 - Plan of Adjustment	Prepare draft email to Model Forest regarding no new/closed accounts as of 03/08/2021 for 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	3/8/2021	T3 - Plan of Adjustment	Prepare draft email to Municipal Finance Corporation (COFIM) regarding no new/closed accounts as of 03/08/2021 for 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	3/8/2021	T3 - Plan of Adjustment	Prepare draft email to Musical Arts Corporation regarding account restriction information as of 03/08/2021 for 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	3/8/2021	T3 - Plan of Adjustment	Prepare draft email to Puerto Rico Public Broadcasting Corporation regarding no new/closed accounts as of 03/08/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/8/2021	T3 - Plan of Adjustment	Prepare draft email to Trade and Export Company regarding account restriction information as of 03/08/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Scales,Dwight A.	Senior	3/8/2021	T3 - Long Term Projections	Prepare Early Retirement Obligation data for analysis - related to law 70 and 211 by agency	1.40	445.00	623.00
Heath,Emma	Senior Manager	3/8/2021	T3 - Long Term Projections	Prepare email to team regarding terms of state and local funding in Biden bill	1.20	720.00	864.00
Mackie,James	Executive Director	3/8/2021	T3 - Long Term Projections	Prepare estimate on EITC policy parameter changes needed to triple EITC spending	1.30	810.00	1,053.00
Tan,Riyandi	Manager	3/8/2021	T3 - Long Term Projections	Prepare summary bridge, charts, and tables of fiscal plan reconciliation prior to board meeting.	1.80	595.00	1,071.00
Almbaid,Nahla	Staff	3/8/2021	T3 - Long Term Projections	Prepare template for evertech meeting to organize data they provide	0.90	245.00	220.50
Kebhaj,Suhaib	Senior	3/8/2021	T3 - Long Term Projections	Provide estimate of the number of Aluminium recyclers and extruders for Act 172 Fiscal Note	2.90	445.00	1,290.50
Kebhaj,Suhaib	Senior	3/8/2021	T3 - Long Term Projections	Provide Estimate of the volume of Aluminium Recycled and extruded in Puerto Rico for Act 172 fiscal note	2.30	445.00	1,023.50
Burr,Jeremy	Manager	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Burr,Jeremy	Manager	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Tan,Riyandi	Manager	3/8/2021	T3 - Long Term Projections	Reconcile FOMB Preliminary fiscal plan with Government fiscal plan surplus and prepare summary bridge for board meeting.	1.40	595.00	833.00
Berger,Daniel L.	Manager	3/8/2021	T3 - Long Term Projections	Rerun SAS code that builds revenue model data base (after data updates from C Robles from FOMB)	0.60	595.00	357.00
Gelfond,Hilary	Staff	3/8/2021	T3 - Long Term Projections	Research teacher pay scale for public school teachers in PR (for use in S.92 analysis)	2.90	245.00	710.50
Gelfond,Hilary	Staff	3/8/2021	T3 - Long Term Projections	Respond to comments on Fiscal Notes for Act 172 and 92	2.20	245.00	539.00
Knapp,Nicole Penelope	Senior	3/8/2021	T3 - Long Term Projections	Respond to feedback received on Fiscal Note 172	1.30	445.00	578.50
Panagiotakis,Sofia	Senior Manager	3/8/2021	T3 - Long Term Projections	Review 1 pager on incremental spending ideas to include revised offers for certain claims settlements.	0.20	720.00	144.00
Dubinsky,Shawn	Manager	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Jacobsen,Katherine Anne	Senior	3/8/2021	T3 - Plan of Adjustment	Review AAFAP's comments received on Disclosure Statement	0.90	445.00	400.50
Tague,Robert	Executive Director	3/8/2021	T3 - Plan of Adjustment	Review additional edits to DS to revise language as needed related to pension/labour	1.60	810.00	1,296.00
Mullins,Daniel R	Executive Director	3/8/2021	T3 - Long Term Projections	Review adjustments to Fiscal Note 172 on tax incentives	2.60	810.00	2,106.00
Tague,Robert	Executive Director	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Heath,Emma	Senior Manager	3/8/2021	T3 - Plan of Adjustment	Review and update press release related to POA and disclosure statement.	0.60	720.00	432.00
Heath,Emma	Senior Manager	3/8/2021	T3 - Plan of Adjustment	Review and update sections of disclosure statement ahead of filing.	1.40	720.00	1,008.00
Gelfond,Hilary	Staff	3/8/2021	T3 - Long Term Projections	Review Biden stimulus plan macro assumptions	0.40	245.00	98.00
Heath,Emma	Senior Manager	3/8/2021	T3 - Plan of Adjustment	Review changes to disclosure statement by CWT	0.60	720.00	432.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	3/8/2021	T3 - Plan of Adjustment	Review changes to disclosure statement by Morrison Forester	0.60	720.00	432.00
Jacobsen,Katherine Anne	Senior	3/8/2021	T3 - Plan of Adjustment	Review comparison of pension language in latest draft of Plan of Adjustment to Disclosure Statement	0.70	445.00	311.50
Mackie,James	Executive Director	3/8/2021	T3 - Long Term Projections	Review data sources for royalty payments	0.60	810.00	486.00
Thomas,Richard I	Partner/Principal	3/8/2021	T3 - Plan of Adjustment	Review Debtors Cash Section of the Disclosure Statement to be filed 03/08/2021 as of 03/06/2021.	1.00	870.00	870.00
Santambrogio,Juan	Executive Director	3/8/2021	T3 - Long Term Projections	Review Department of Housing reapportionment request in relation to fund availability	0.40	810.00	324.00
Santambrogio,Juan	Executive Director	3/8/2021	T3 - Plan of Adjustment	Review draft analysis of December 2020 bank account balances including restriction analysis	0.60	810.00	486.00
Tague,Robert	Executive Director	3/8/2021	T3 - Plan of Adjustment	Review draft HB120 language for inclusion in disclosure statement	0.30	810.00	243.00
Jacobsen,Katherine Anne	Senior	3/8/2021	T3 - Plan of Adjustment	Review draft of Media Release on Plan of Adjustment for FOMB	0.50	445.00	222.50
Jacobsen,Katherine Anne	Senior	3/8/2021	T3 - Plan of Adjustment	Review draft of Talking Points on Plan of Adjustment for FOMB	0.40	445.00	178.00
Santambrogio,Juan	Executive Director	3/8/2021	T3 - Plan of Adjustment	Review draft press release to be issued by FOMB in relation to filing of plan of adjustment	0.40	810.00	324.00
Tague,Robert	Executive Director	3/8/2021	T3 - Plan of Adjustment	Review DS edits proposed by Govt. to provide feedback to Proskauer on same	0.60	810.00	486.00
Gelfond,Hilary	Staff	3/8/2021	T3 - Long Term Projections	Review economic impact of Act 172 and edit writeup	0.90	245.00	220.50
Mullins,Daniel R	Executive Director	3/8/2021	T3 - Long Term Projections	Review Fiscal Note 172 analysis	1.80	810.00	1,458.00
Mackie,James	Executive Director	3/8/2021	T3 - Long Term Projections	Review fiscal note draft on SB 92 on teacher salary increase	0.80	810.00	648.00
Mackie,James	Executive Director	3/8/2021	T3 - Long Term Projections	Review fiscal note on Act 172 on changing incentives for exports	1.40	810.00	1,134.00
Sanchez-Riveron,Déborah	Staff	3/8/2021	T3 - Plan of Adjustment	Review information provided via email from FOMB regarding outstanding items from the University of Puerto Rico as of 3/8/2021 for 12/31/2020 testing period cash balances requests.	1.80	245.00	441.00
Mullins,Daniel R	Executive Director	3/8/2021	T3 - Long Term Projections	Review letter body for civil service changes and performance improvement for Puerto Rico	1.90	810.00	1,539.00
Jacobsen,Katherine Anne	Senior	3/8/2021	T3 - Plan of Adjustment	Review Monoline comments received on Disclosure Statement	0.80	445.00	356.00
Mairena,Daisy	Staff	3/8/2021	T3 - Plan of Adjustment	Review multiple accounts that provide detail on newly open/closed, restriction information, bank statements, and signatory information to prepare request to Fiscal Agency & Financial Advisory Authority regarding 03/31/2021 requests for confirmation.	0.40	245.00	98.00
Heath,Emma	Senior Manager	3/8/2021	T3 - Long Term Projections	Review perfecting amendment to Biden bill related to state and local funding.	1.10	720.00	792.00
Tague,Robert	Executive Director	3/8/2021	T3 - Plan of Adjustment	Review POA media release with FOMB talking points to provide comments	0.30	810.00	243.00
Panagiotakis,Sofia	Senior Manager	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Tague,Robert	Executive Director	3/8/2021	T3 - Plan of Adjustment	Review POA/DS FOMB talking points to provide edits	0.40	810.00	324.00
Kebhaj,Suhaib	Senior	3/8/2021	T3 - Long Term Projections	Review possibility of using BOP data for analysis of the fiscal impact of ps 172	2.80	445.00	1,246.00
Dubinsky,Shawn	Manager	3/8/2021	T3 - Long Term Projections	Review press release and news article on Joint Legislative Hearing on Debt Restructuring, Pension, Budget Issues to identify legislative measures which may impact Fiscal Plan certification timelines	0.20	595.00	119.00
Dubinsky,Shawn	Manager	3/8/2021	T3 - Long Term Projections	Review press release and news article on White House support for Puerto Rico's participation in federal funding programs to understand the background of the Vaello-Madero case in the US Supreme Court and impacts to residents SSI	0.30	595.00	178.50
Jacobsen,Katherine Anne	Senior	3/8/2021	T3 - Plan of Adjustment	Review PSA Creditors' comments received on Disclosure Statement	0.30	445.00	133.50
Latham,Willow Genevieve	Senior	3/8/2021	T3 - Long Term Projections	Review RFP and GAA for content to include in Task #2 draft welcome packet	2.50	445.00	1,112.50
Mairena,Daisy	Staff	3/8/2021	T3 - Plan of Adjustment	Review signatory information for Puerto Rico Aqueduct and Sewer Authority (PRASA) for the 12/31/2020 testing period to ensure all information is obtained.	0.10	245.00	24.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	3/8/2021	T3 - Plan of Adjustment	Review signatory information for Retirement System for Employees of the Government and Judiciary Retirement System for the 12/31/2020 testing period to ensure all information is obtained.	0.10	245.00	24.50
Santambrogio,Juan	Executive Director	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Moran-Eserski,Javier	Senior	3/8/2021	T3 - Long Term Projections	Review the latest report by the Committee for Oversight and Reform to identify how much federal aid each Municipality would receive from the America's First stimulus bill	0.30	445.00	133.50
Moran-Eserski,Javier	Senior	3/8/2021	T3 - Long Term Projections	Review the latest report provided by COR3 to understand the federal aid that has been obligated and disbursed to Municipalities to help with hurricane and earthquake recovery efforts	0.40	445.00	178.00
Burr,Jeremy	Manager	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Santambrogio,Juan	Executive Director	3/8/2021	T3 - Plan of Adjustment	Review updated 30 year cash projections based on updated financial projections from Mckinsey	1.80	810.00	1,458.00
Santambrogio,Juan	Executive Director	3/8/2021	T3 - Plan of Adjustment	Review updated version of pension trust contribution timing language in the draft plan of adjustment	0.30	810.00	243.00
Knapp,Nicole Penelope	Senior	3/8/2021	T3 - Long Term Projections	Revise fiscal note 172 analysis to use the general 7% of net income to estimate royalties paid by impacted firms	2.90	445.00	1,290.50
Dubinsky,Shawn	Manager	3/8/2021	T3 - Long Term Projections	Revise fiscal plan surplus sharing financial model to reflect changes to CVI structure and incorporate updated SUT forecast to identify potential impacts to pension restoration and upside	0.40	595.00	238.00
Knapp,Nicole Penelope	Senior	3/8/2021	T3 - Long Term Projections	Revise narrative of fiscal note 172 to incorporate new data estimates	2.30	445.00	1,023.50
Panagiotakis,Sofia	Senior Manager	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Knapp,Nicole Penelope	Senior	3/8/2021	T3 - Long Term Projections	Revise U3, U5, and U6 forecast to peg U6 unemployment post-stimulus back to pre-covid level. Use this same growth rate to forecast U3 and U5	2.80	445.00	1,246.00
Mairena,Daisy	Staff	3/8/2021	T3 - Plan of Adjustment	Send request via email to Electric Power Authority (PREPA) to follow up on outstanding items as of 03/08/2021 for the 12/31/2020 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	3/8/2021	T3 - Plan of Adjustment	Send request via email to Housing Financing Authority to follow up on outstanding items as of 03/08/2021 for the 12/31/2020 testing period cash balances requests.	0.30	245.00	73.50
Mairena,Daisy	Staff	3/8/2021	T3 - Plan of Adjustment	Send request via email to Puerto Rico Aqueduct and Sewer Authority (PRASA) to follow up on outstanding items as of 03/08/2021 for the 12/31/2020 testing period cash balances requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	3/8/2021	T3 - Plan of Adjustment	Send request via email to Retirement System for Employees of the Government and Judiciary Retirement System to follow up on outstanding items as of 03/08/2021 for the 12/31/2020 testing period cash balances requests.	0.60	245.00	147.00
Tan,Riyandi	Manager	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Yodice,Frank	Senior	3/8/2021	T3 - Long Term Projections	Update AAFAF CRF disbursement data with AAFAF 2/26/2021 report	0.20	445.00	89.00
Yang,Tianyi	Manager	3/8/2021	T3 - Long Term Projections	Update financial capacity metric of the evaluation proposal deck of Tilson	0.60	595.00	357.00
Barati Stec,Izabella	Manager	3/8/2021	T3 - Long Term Projections	Update FN tracking sheet	0.40	595.00	238.00
Panagiotakis,Sofia	Senior Manager	3/8/2021	T3 - Long Term Projections	Update the cost consideration slides based on the latest offer for the Dairy Claims and 330 Centres.	0.20	720.00	144.00
Burr,Jeremy	Manager	3/8/2021	T3 - Long Term Projections	Update the PayGo deck with the new information from the Retirement Board regarding the number of participants and one-time payments	1.40	595.00	833.00
Berger,Daniel L.	Manager	3/8/2021	T3 - Long Term Projections	Use PRCS data to analyze the current EITC for PR (need to write code in STATA)	1.30	595.00	773.50
Federer,Joshua Lee	Staff	3/8/2021	T3 - Long Term Projections	Participate in call with D Robles (EY), T Poncon (EY) and J Federer (EY) to discuss market research collection and integration into PRIDCO lease analysis	0.40	245.00	98.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Poncon, Theodore	Staff	3/8/2021	T3 - Long Term Projections	Participate in call with D Robles (EY), T Poncon (EY) and J Federer (EY) to discuss market research collection and integration into PRIDCO lease analysis	0.40	245.00	98.00
Robles, Daniel Alexander	Manager	3/8/2021	T3 - Long Term Projections	Participate in call with D Robles (EY), T Poncon (EY) and J Federer (EY) to discuss market research collection and integration into PRIDCO lease analysis	0.40	595.00	238.00
Anderson, Evan W	Manager	3/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), D Robles (EY), K Chen (EY), T Poncon (EY) and J Federer (EY) to discuss changes to PRIDCO tabs in PowerBI dashboard	0.40	595.00	238.00
Canter, Matthew Alan	Manager	3/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), D Robles (EY), K Chen (EY), T Poncon (EY) and J Federer (EY) to discuss changes to PRIDCO tabs in PowerBI dashboard	0.40	595.00	238.00
Chen, Shi	Senior	3/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), D Robles (EY), K Chen (EY), T Poncon (EY) and J Federer (EY) to discuss changes to PRIDCO tabs in PowerBI dashboard	0.40	445.00	178.00
Federer, Joshua Lee	Staff	3/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), D Robles (EY), K Chen (EY), T Poncon (EY) and J Federer (EY) to discuss changes to PRIDCO tabs in PowerBI dashboard	0.40	245.00	98.00
Poncon, Theodore	Staff	3/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), D Robles (EY), K Chen (EY), T Poncon (EY) and J Federer (EY) to discuss changes to PRIDCO tabs in PowerBI dashboard	0.40	245.00	98.00
Robles, Daniel Alexander	Manager	3/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), D Robles (EY), K Chen (EY), T Poncon (EY) and J Federer (EY) to discuss changes to PRIDCO tabs in PowerBI dashboard	0.40	595.00	238.00
Anderson, Evan W	Manager	3/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), K Chen (EY) and J Federer (EY) to discuss process for extracting PRIDCO leases from Comptroller office database	0.40	595.00	238.00
Canter, Matthew Alan	Manager	3/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), K Chen (EY) and J Federer (EY) to discuss process for extracting PRIDCO leases from Comptroller office database	0.40	595.00	238.00
Federer, Joshua Lee	Staff	3/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), K Chen (EY) and J Federer (EY) to discuss process for extracting PRIDCO leases from Comptroller office database	0.40	245.00	98.00
Chen, Shi	Senior	3/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), K Chen (EY) and J Federer (EY) to discuss process for extracting PRIDCO leases from Comptroller office database	0.40	445.00	178.00
Canter, Matthew Alan	Manager	3/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Hirigoyen (EY), S Clawson (EY) and J Federer (EY) to discuss facility management workstream	0.20	595.00	119.00
Clawson, Stephen	Senior	3/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Hirigoyen (EY), S Clawson (EY) and J Federer (EY) to discuss facility management workstream	0.20	445.00	89.00
Federer, Joshua Lee	Staff	3/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Hirigoyen (EY), S Clawson (EY) and J Federer (EY) to discuss facility management workstream	0.20	245.00	49.00
Hirigoyen, Joel	Senior Manager	3/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Hirigoyen (EY), S Clawson (EY) and J Federer (EY) to discuss facility management workstream	0.20	720.00	144.00
Federer, Joshua Lee	Staff	3/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), K Chen (EY), J Federer (EY) and T Poncon (EY) to discuss changes to incorporate into preliminary vacant property analysis PowerPoint for FOMB	0.30	245.00	73.50
Canter, Matthew Alan	Manager	3/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), K Chen (EY), J Federer (EY) and T Poncon (EY) to discuss changes to incorporate into preliminary vacant property analysis PowerPoint for FOMB	0.30	595.00	178.50
Chen, Shi	Senior	3/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), K Chen (EY), J Federer (EY) and T Poncon (EY) to discuss changes to incorporate into preliminary vacant property analysis PowerPoint for FOMB	0.30	445.00	133.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Poncon, Theodore	Staff	3/8/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), K Chen (EY), J Federer (EY) and T Poncon (EY) to discuss changes to incorporate into preliminary vacant property analysis PowerPoint for FOMB	0.30	245.00	73.50
Chen, Shi	Senior	3/8/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), K Chen (EY), and J Federer (EY) to discuss PowerBI progress	0.50	445.00	222.50
Canter, Matthew Alan	Manager	3/8/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), K Chen (EY), J Federer (EY) to discuss PowerBI progress	0.50	595.00	297.50
Nagarajan, Snigdha	Staff	3/8/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), K Chen (EY), J Federer (EY) and EY Team to discuss PowerBI progress	0.50	245.00	122.50
Federer, Joshua Lee	Staff	3/8/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), K Chen (EY), J Federer (EY) to discuss PowerBI progress	0.50	245.00	122.50
Canter, Matthew Alan	Manager	3/8/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), J Federer (EY) to discuss vacant property deck	0.60	595.00	357.00
Federer, Joshua Lee	Staff	3/8/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), J Federer (EY) to discuss vacant property deck	0.60	245.00	147.00
Canter, Matthew Alan	Manager	3/8/2021	T3 - Long Term Projections	Review deck updates for vacant property analysis	0.40	595.00	238.00
Canter, Matthew Alan	Manager	3/8/2021	T3 - Long Term Projections	Conduct quality assurance of dashboard, in particular demand driver analysis and above/below market rent analysis	0.90	595.00	535.50
Canter, Matthew Alan	Manager	3/8/2021	T3 - Long Term Projections	Review deck (second version on 3.8) vacant property analysis deck and provide updates	1.40	595.00	833.00
Chen, Shi	Senior	3/8/2021	T3 - Long Term Projections	Review PRIDCO dashboard, review sample lease form to identify potential area to focus.	4.80	445.00	2,136.00
Clawson, Stephen	Senior	3/8/2021	T3 - Long Term Projections	Summarize and compile facilities management engagement management activities	0.70	445.00	311.50
Federer, Joshua Lee	Staff	3/8/2021	T3 - Long Term Projections	Incorporate updates to the vacant property analysis PowerPoint deck related to the ground lease and third-party lease monetization strategy slides	1.90	245.00	465.50
Federer, Joshua Lee	Staff	3/8/2021	T3 - Long Term Projections	Incorporate updates to the vacant property analysis PowerPoint deck related to the interagency lease monetization strategy slides	1.40	245.00	343.00
Federer, Joshua Lee	Staff	3/8/2021	T3 - Long Term Projections	Email to EY team outlining adjustments PRIDCO lease analysis tab on PowerBI dashboard	1.60	245.00	392.00
Konstand, Sara	Manager	3/8/2021	T3 - Long Term Projections	Continue development of three restack scenarios and space savings opportunity	1.20	595.00	714.00
Nagarajan, Snigdha	Staff	3/8/2021	T3 - Long Term Projections	Clean data for rent seo analysis	1.70	245.00	416.50
Nagarajan, Snigdha	Staff	3/8/2021	T3 - Long Term Projections	Follow up with updating vacant analysis for DoH and FIGNA	1.30	245.00	318.50
Nagarajan, Snigdha	Staff	3/8/2021	T3 - Long Term Projections	Change AVF to HFA in dashboard- load dataset, transform values, update queries per the new column names and reload the updated dataset for refreshing the dashboard	0.80	245.00	196.00
Nagarajan, Snigdha	Staff	3/8/2021	T3 - Long Term Projections	Incorporate lease expiration data in dashboard	2.40	245.00	588.00
Poncon, Theodore	Staff	3/8/2021	T3 - Long Term Projections	Perform land prices research for the north and west regions to incorporate in the market research deck.	1.20	245.00	294.00
Poncon, Theodore	Staff	3/8/2021	T3 - Long Term Projections	Prepare new "real estate considerations" write-up for the north and west regions including new industrial and land research.	0.80	245.00	196.00
Culp, Noelle B.	Senior	3/8/2021	T3 - Long Term Projections	Calculate impact of 100% retirement in FY 2021 for ERS active, eligible participants	0.50	405.00	202.50
Culp, Noelle B.	Senior	3/8/2021	T3 - Long Term Projections	Calculate impact of 100% retirement in FY 2021 for ERS active, ineligible participants	0.60	405.00	243.00
Culp, Noelle B.	Senior	3/8/2021	T3 - Long Term Projections	Update fiscal plan calculations for impact of 100% retirement in FY 2021 for ERS actives	0.80	405.00	324.00
Culp, Noelle B.	Senior	3/8/2021	T3 - Long Term Projections	Update coding to reflect 100% retirement in FY 2021 for ERS active, ineligible participants	0.90	405.00	364.50
Federbush, Samantha	Manager	3/8/2021	T3 - Long Term Projections	Participate in call with S Federbush (EY) and C Good (EY) to discuss ERS paygo cost calculation assumptions	0.40	519.00	207.60

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federbush,Samantha	Manager	3/8/2021	T3 - Long Term Projections	Participate in call with S Federbush (EY) and C Good (EY) to discuss ERS pension liability calculations associated to HB 120 and fiscal plan	0.60	519.00	311.40
Federbush,Samantha	Manager	3/8/2021	T3 - Long Term Projections	Review coding of retirement benefits for ERS eligible active participants	0.60	519.00	311.40
Federbush,Samantha	Manager	3/8/2021	T3 - Long Term Projections	Review coding of retirement benefits for ERS ineligible active participants	0.70	519.00	363.30
Good JR,Clark E	Manager	3/8/2021	T3 - Expert Testimony	Participate in call with Proskauer and EY regarding actuarial analysis for declaration related to HB 120. EY participants are A Chepenik, C Good, S Levy and J Santambrogio	0.40	519.00	207.60
Good JR,Clark E	Manager	3/8/2021	T3 - Long Term Projections	Participate in call with S Federbush (EY) and C Good (EY) to discuss ERS paygo cost calculation assumptions	0.40	519.00	207.60
Good JR,Clark E	Manager	3/8/2021	T3 - Long Term Projections	Participate in call with S Federbush (EY) and C Good (EY) to discuss ERS pension liability calculations associated to HB 120 and fiscal plan	0.60	519.00	311.40
Good JR,Clark E	Manager	3/8/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss assumptions in upcoming analysis including fiscal plan and law 120 analysis	0.80	519.00	415.20
Good JR,Clark E	Manager	3/8/2021	T3 - Long Term Projections	Review of HB 120 assumptions to summarize for call with FOMB / Proskauer	1.20	519.00	622.80
Good JR,Clark E	Manager	3/8/2021	T3 - Long Term Projections	Review coding of ERS paygo costs in connection with review of cost method used in determining projected liabilities	2.30	519.00	1,193.70
Levy,Sheva R	Partner/Principal	3/8/2021	T3 - Plan of Adjustment	Review AAFAF proposed edits to plan of adjustment	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	3/8/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss assumptions in upcoming analysis including fiscal plan and law 120 analysis	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	3/8/2021	T3 - Plan of Adjustment	Review FOMB talking points related to plan of adjustment release	0.80	721.00	576.80
Morris,Michael Thomas	Senior	3/8/2021	T3 - Long Term Projections	Analyze the 2022 TRS paygo estimates from the retirement board by attempting to recreate the budget estimate based on data provided by the retirement board incorporating similar assumptions as those made by the government (all eligible will retire, no retiree deaths, similar one time contribution withdrawals as prior year)	2.40	405.00	972.00
Morris,Michael Thomas	Senior	3/8/2021	T3 - Long Term Projections	Analyze the 2022 ERS paygo estimates from the retirement board by attempting to recreate the budget estimate based on data provided by the retirement board incorporating similar assumptions as those made by the government (all eligible will retire, no retiree deaths)	2.60	405.00	1,053.00
Nichols,Carly	Senior Manager	3/8/2021	T3 - Long Term Projections	Review valuation system projection coding for updated 40-year projections to reflect run-out of existing population	1.60	655.00	1,048.00
Stricklin,Todd	Senior	3/8/2021	T3 - Long Term Projections	Calculate ERS Act 1 participants eligible for Act 80 based on 2019 government-provided data	0.80	405.00	324.00
Stricklin,Todd	Senior	3/8/2021	T3 - Long Term Projections	Calculate ERS Law 447 participants eligible for Act 80 based on 2019 government-provided data	1.10	405.00	445.50
Stricklin,Todd	Senior	3/8/2021	T3 - Long Term Projections	Prepare exhibit summarizing ERS FY20-FY49 nominal costs for Act 80 based on 2020 government-provided data	1.10	405.00	445.50
Stricklin,Todd	Senior	3/8/2021	T3 - Long Term Projections	Calculate ERS permanent position freezes necessary to achieve cost neutrality for Act 80 as a percentage of eligible participants using 2020 government-provided data	1.30	405.00	526.50
Stricklin,Todd	Senior	3/8/2021	T3 - Long Term Projections	Prepare exhibit summarizing ERS headcount reductions necessary for cost neutrality for Act 80 based on 2020 government-provided data	1.60	405.00	648.00
Neziroski,David	Staff	3/8/2021	T3 - Fee Applications / Retention	Continue to prepare the January monthly application	2.90	245.00	710.50
Malhotra,Gaurav	Partner/Principal	3/8/2021	T3 - Creditor Mediation Support	Redacted	1.50	870.00	1,305.00
Malhotra,Gaurav	Partner/Principal	3/8/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Knapp,Nicole Penelope	Senior	3/9/2021	T3 - Long Term Projections	Add an additional estimate to Fiscal Note 172 using balance of payment accounts, but note this is not likely an accurate estimate since such a low share of corporate sales are spend	2.90	445.00	1,290.50
Gelfond,Hilary	Staff	3/9/2021	T3 - Long Term Projections	Add into depreciation model options in include/exclude IP	1.10	245.00	269.50
Dubinsky,Shawn	Manager	3/9/2021	T3 - Plan of Adjustment	Analyze the amended joint Plan of Adjustment for the CW, PBA, and ERS to identify treatment of pension and bond holder claimants receive when voting to accept or reject the POA	0.90	595.00	535.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	3/9/2021	T3 - Long Term Projections	Call and email to O. Perrinjaquet (FOMB) regarding request for language for termination of FOMB.	0.20	720.00	144.00
Barati Stec,Izabella	Manager	3/9/2021	T3 - Long Term Projections	Comment and Review Act 172 Fiscal Note estimates	1.60	595.00	952.00
Heath,Emma	Senior Manager	3/9/2021	T3 - Long Term Projections	Correspond with K. Jacobsen (EY) and F. Yodice (EY) regarding line by line bill text analysis required for Biden bill	0.40	720.00	288.00
Heath,Emma	Senior Manager	3/9/2021	T3 - Long Term Projections	Correspond with T. Leonis (EY) regarding tasks required on Biden bill analysis	0.30	720.00	216.00
Chepenik,Adam Brandon	Partner/Principal	3/9/2021	T3 - Long Term Projections	Discussion with A Chepenik (EY) and N Jaresko (FOMB) cash analysis	0.40	870.00	348.00
Jacobsen,Katherine Anne	Senior	3/9/2021	T3 - Long Term Projections	Draft email with summary of Puerto Rico estimates from the Coronavirus Response and Relief Supplemental Appropriations Act	0.80	445.00	356.00
Heath,Emma	Senior Manager	3/9/2021	T3 - Long Term Projections	Draft initial section of letter to Governor regarding Biden bill	0.60	720.00	432.00
Rubin,Joshua A.	Staff	3/9/2021	T3 - Long Term Projections	Draft SAS code that uses American Community Survey data to estimate take-up of SSI and SNAP in Puerto Rico	2.30	245.00	563.50
Kebhaj,Suhaib	Senior	3/9/2021	T3 - Long Term Projections	Draft section of Fiscal Note 172 related to the Aluminium recycling and extrusion credit	1.60	445.00	712.00
Heath,Emma	Senior Manager	3/9/2021	T3 - Long Term Projections	Email instructions to F. Yodice (EY) regarding updates required to reimbursement assessment of PR emergency funding (\$787m) estimate	0.40	720.00	288.00
Heath,Emma	Senior Manager	3/9/2021	T3 - Long Term Projections	Email to A. Chepenik (EY) regarding next steps on letter to Hacienda regarding revenue projections.	0.20	720.00	144.00
Heath,Emma	Senior Manager	3/9/2021	T3 - Long Term Projections	Email to D. Mullins (EY) regarding task required on Act 47-2020	0.60	720.00	432.00
Heath,Emma	Senior Manager	3/9/2021	T3 - Long Term Projections	Email to real estate team regarding suggested changes to vacant property presentation	0.40	720.00	288.00
Gelfond,Hilary	Staff	3/9/2021	T3 - Long Term Projections	Estimate the fiscal impact of the EITC in PR using PRCS data and then expanding the parameters to be more generous	2.90	245.00	710.50
Gelfond,Hilary	Staff	3/9/2021	T3 - Long Term Projections	Evaluate whether BEA includes residential housing in real estate fixed assets and the implications for depreciation rates in PR	2.40	245.00	588.00
Gelfond,Hilary	Staff	3/9/2021	T3 - Long Term Projections	Finalize and review S.172 fiscal note calculation of aluminium	2.90	245.00	710.50
Mullins,Daniel R	Executive Director	3/9/2021	T3 - Long Term Projections	Fiscal Note for Act 172 tax incentives and aluminium recycling, complete edit of report and reconfiguration of analysis with directive to conform and reorient findings (2.7);	2.70	810.00	2,187.00
Mullins,Daniel R	Executive Director	3/9/2021	T3 - Long Term Projections	Fiscal Plan Macro working session on macro multipliers, detailed sector depreciations rate for PR Economy, timing of stimulus payment spending and macro effects, participate w/ EY, McK and FOMB (1.0);	1.00	810.00	810.00
Barati Stec,Izabella	Manager	3/9/2021	T3 - Long Term Projections	Initial write-up for RC 17 on the modified division of slot machines revenues for 180 days	1.60	595.00	952.00
Dubinsky,Shawn	Manager	3/9/2021	T3 - Long Term Projections	Participate in a call with G. Ojeda (FOMB), N. Dalmau (FOMB), R. Tague (EY), S. Dubinsky (EY), and J. Moran-Eserski (EY) to discuss the impact that the Incentive Code has on Municipal revenues and agree on next steps	0.50	595.00	297.50
Tague,Robert	Executive Director	3/9/2021	T3 - Long Term Projections	Participate in a call with G. Ojeda (FOMB), N. Dalmau (FOMB), R. Tague (EY), S. Dubinsky (EY), and J. Moran-Eserski (EY) to discuss the impact that the Incentive Code has on Municipal revenues and agree on next steps	0.50	810.00	405.00
Moran-Eserski,Javier	Senior	3/9/2021	T3 - Long Term Projections	Participate in a call with G. Ojeda (FOMB), N. Dalmau (FOMB), R. Tague (EY), S. Dubinsky (EY), and J. Moran-Eserski (EY) to discuss the impact that the Incentive Code has on Municipal revenues and agree on next steps	0.50	445.00	222.50
Heath,Emma	Senior Manager	3/9/2021	T3 - Plan of Adjustment	Participate in a working session with E. Heath (EY), E. Dinnen (EY), J. Santambrogio (EY) and F. Paez (EY) to discuss the initial understanding, next steps and workplan on Litigation/Creditor Mediation documentation support.	0.80	720.00	576.00
Paez,Fernando Mario	Manager	3/9/2021	T3 - Plan of Adjustment	Participate in a working session with E. Heath (EY), E. Dinnen (EY), J. Santambrogio (EY) and F. Paez (EY) to discuss the initial understanding, next steps and workplan on Litigation/Creditor Mediation documentation support.	0.80	595.00	476.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dinnen,Eric	Senior Manager	3/9/2021	T3 - Plan of Adjustment	Participate in a working session with E. Heath (EY), E. Dinnen (EY), J. Santambrogio (EY) and F. Paez (EY) to discuss the initial understanding, next steps and workplan on Litigation/Creditor Mediation documentation support.	0.80	720.00	576.00
Santambrogio,Juan	Executive Director	3/9/2021	T3 - Plan of Adjustment	Participate in a working session with E. Heath (EY), E. Dinnen (EY), J. Santambrogio (EY) and F. Paez (EY) to discuss the initial understanding, next steps and workplan on Litigation/Creditor Mediation documentation support.	0.80	810.00	648.00
Tan,Riyandi	Manager	3/9/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Santambrogio,Juan	Executive Director	3/9/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Chepenik,Adam Brandon	Partner/Principal	3/9/2021	T3 - Long Term Projections	Participate in backup discussion on press materials	1.10	870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	3/9/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY) and A Cruz (FOMB) to discuss personnel reform structure	0.40	870.00	348.00
Heath,Emma	Senior Manager	3/9/2021	T3 - Long Term Projections	Participate in call with G. Ojeda (FOMB) and E. Heath (EY) regarding revenue projection differences between FOMB and Treasury	0.20	720.00	144.00
Burr,Jeremy	Manager	3/9/2021	T3 - Long Term Projections	Participate in call with J. Burr (EY), J Gonzalez (McK), V Bernal (FOMB) and A Lopez (FOMB) to discuss the measures applied to Tourism company	0.90	595.00	535.50
Mackie,James	Executive Director	3/9/2021	T3 - Long Term Projections	Participate in call with J. Mackie (EY), McK, RAS, FOMB on Fiscal Plan development	1.00	810.00	810.00
Ramirez,Jessica I.	Senior	3/9/2021	T3 - Plan of Adjustment	Participate in call with J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss updates to AAFAF balances as of 12/31/2020 in the December 31, 2020 Cash Balance report.	0.10	445.00	44.50
Sanchez-Riveron,Déborah	Staff	3/9/2021	T3 - Plan of Adjustment	Participate in call with J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss updates to AAFAF balances as of 12/31/2020 in the December 31, 2020 Cash Balance report.	0.10	245.00	24.50
Heath,Emma	Senior Manager	3/9/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY) and E. Heath (EY) regarding Biden bill analysis next steps.	0.50	720.00	360.00
Jacobsen,Katherine Anne	Senior	3/9/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY) and E. Heath (EY) regarding Biden bill analysis next steps.	0.50	445.00	222.50
Sanchez-Riveron,Déborah	Staff	3/9/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss updates to the OCIF balances analysis from FOMB for the 12/31/2020 reporting period.	0.10	245.00	24.50
Chawla,Sonia	Manager	3/9/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss updates to the OCIF balances analysis from FOMB for the 12/31/2020 reporting period.	0.10	595.00	59.50
Tucker,Varick Richaud Raphael	Manager	3/9/2021	T3 - Long Term Projections	Participate in call with V Tucker (EY) on project management practices with GDS	0.50	595.00	297.50
Burr,Jeremy	Manager	3/9/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), S Panagiotakis (EY), S Sarna (EY) and J Burr (EY) to discuss opportunities to use Biden relief funds based on researched guidelines	1.30	595.00	773.50
Sarna,Shavi	Senior Manager	3/9/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), S Panagiotakis (EY), S Sarna (EY) and J Burr (EY) to discuss opportunities to use Biden relief funds based on researched guidelines	1.30	720.00	936.00
Heath,Emma	Senior Manager	3/9/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), S Panagiotakis (EY), S Sarna (EY) and J Burr (EY) to discuss opportunities to use Biden relief funds based on researched guidelines	1.30	720.00	936.00
Panagiotakis,Sofia	Senior Manager	3/9/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), S Panagiotakis (EY), S Sarna (EY) and J Burr (EY) to discuss opportunities to use Biden relief funds based on researched guidelines	1.30	720.00	936.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Leonis,Temisan	Senior	3/9/2021	T3 - Long Term Projections	Participate in meeting with F. Yodice (EY) and T. Leonis (EY) to discuss summarizing the proposed H.R.1319 Biden Bill (American Rescue Plan Act of 2021).	0.30	445.00	133.50
Yodice, Frank	Senior	3/9/2021	T3 - Long Term Projections	Participate in meeting with F. Yodice (EY) and T. Leonis (EY) to discuss summarizing the proposed H.R.1319 Biden Bill (American Rescue Plan Act of 2021).	0.30	445.00	133.50
Burr, Jeremy	Manager	3/9/2021	T3 - Long Term Projections	Participate in meeting with J. Burr (EY), AAFAP (COFIM representatives), FOMB to discuss the COFIM budget for FY22	1.00	595.00	595.00
Ramirez, Jessica I.	Senior	3/9/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and J. Ramirez (EY) to discuss analysis of budgeted agencies compared with the population of agencies with known accounts for the 12/31/20 reporting period.	0.60	445.00	267.00
Chan, Jonathan	Manager	3/9/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and J. Ramirez (EY) to discuss analysis of budgeted agencies compared with the population of agencies with known accounts for the 12/31/20 reporting period.	0.60	595.00	357.00
Levy, Sheva R	Partner/Principal	3/9/2021	T3 - Long Term Projections	Participate in meeting with M Lopez (FOMB), C Ortiz (FOMB), S Levy (EY) and J Burr (EY) to discuss the PayGo actuarial review to update the CW fiscal plan	0.50	721.00	360.50
Burr, Jeremy	Manager	3/9/2021	T3 - Long Term Projections	Participate in meeting with M Lopez (FOMB), C Ortiz (FOMB), S Levy (EY) and J Burr (EY) to discuss the PayGo actuarial review to update the CW fiscal plan	0.50	595.00	297.50
Burr, Jeremy	Manager	3/9/2021	T3 - Long Term Projections	Participate in working meeting with J. Burr (EY), M Lopez (FOMB) and C Ortiz (FOMB) to discuss the PayGo due diligence submission deck to be presented to Natalie	1.10	595.00	654.50
Sarna, Shavi	Senior Manager	3/9/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Santambrogio, Juan	Executive Director	3/9/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Powell, Marc	Executive Director	3/9/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY)(Partial), F. Mira (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY), to discuss initial findings on Proposer 2 proposal and Analysis presentation	0.60	810.00	486.00
Yang, Tianyi	Manager	3/9/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY)(Partial), F. Mira (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY), to discuss initial findings on Proposer 2 proposal and Analysis presentation	1.10	595.00	654.50
Latham, Willow Genevieve	Senior	3/9/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY)(Partial), F. Mira (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY), to discuss initial findings on Proposer 2 proposal and Analysis presentation	1.10	445.00	489.50
Mira, Francisco Jose	Senior Manager	3/9/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY)(Partial), F. Mira (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY), to discuss initial findings on Proposer 2 proposal and Analysis presentation	1.10	720.00	792.00
Ramirez, Aaron	Senior	3/9/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY)(Partial), F. Mira (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY), to discuss initial findings on Proposer 2 proposal and Analysis presentation	1.10	445.00	489.50
Powell, Marc	Executive Director	3/9/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), F. Mira (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY), A. Meyerowitz (EY), to coordinate weekly activities, preparation for call with FOMB, and discussion of Task 3 Broadband Grant Program structure	0.90	810.00	729.00
Meyerowitz, Andrea Grace	Senior Manager	3/9/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), F. Mira (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY), A. Meyerowitz (EY), to coordinate weekly activities, preparation for call with FOMB, and discussion of Task 3 Broadband Grant Program structure	0.90	720.00	648.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Yang,Tianyi	Manager	3/9/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), F. Mira (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY), A. Meyerowitz (EY), to coordinate weekly activities, preparation for call with FOMB, and discussion of Task 3 Broadband Grant Program structure	0.90	595.00	535.50
Latham,Willow Genevieve	Senior	3/9/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), F. Mira (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY), A. Meyerowitz (EY), to coordinate weekly activities, preparation for call with FOMB, and discussion of Task 3 Broadband Grant Program structure	0.90	445.00	400.50
Mira,Francisco Jose	Senior Manager	3/9/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), F. Mira (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY), A. Meyerowitz (EY), to coordinate weekly activities, preparation for call with FOMB, and discussion of Task 3 Broadband Grant Program structure	0.90	720.00	648.00
Ramirez,Aaron	Senior	3/9/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), F. Mira (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY), A. Meyerowitz (EY), to coordinate weekly activities, preparation for call with FOMB, and discussion of Task 3 Broadband Grant Program structure	0.90	445.00	400.50
Latham,Willow Genevieve	Senior	3/9/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY),W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on evaluation schedule, presentation of Proposer 2 Analysis findings, and on Grant Administrator Program package	1.10	445.00	489.50
Yang,Tianyi	Manager	3/9/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY),W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on evaluation schedule, presentation of Proposer 2 Analysis findings, and on Grant Administrator Program package	1.10	595.00	654.50
Campbell,Nnaji-Semayi	Senior	3/9/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY),W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on evaluation schedule, presentation of Proposer 2 Analysis findings, and on Grant Administrator Program package	1.10	445.00	489.50
Mira,Francisco Jose	Senior Manager	3/9/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY),W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on evaluation schedule, presentation of Proposer 2 Analysis findings, and on Grant Administrator Program package	1.10	720.00	792.00
Meyerowitz,Andrea Grace	Senior Manager	3/9/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY),W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on evaluation schedule, presentation of Proposer 2 Analysis findings, and on Grant Administrator Program package	1.10	720.00	792.00
Meyerowitz,Andrea Grace	Senior Manager	3/9/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY),W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on evaluation schedule, presentation of Proposer 2 Analysis findings, and on Grant Administrator Program package	1.10	720.00	792.00
Ramirez,Aaron	Senior	3/9/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY),W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on evaluation schedule, presentation of Proposer 2 Analysis findings, and on Grant Administrator Program package	1.10	445.00	489.50
Mairena,Daisy	Staff	3/9/2021	T3 - Plan of Adjustment	Perform first level testing of Fiscal Agency & Financial Advisory Authority (AAFAF) account X935 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	3/9/2021	T3 - Plan of Adjustment	Perform first level testing of Government Development Bank For Puerto Rico account X013 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	3/9/2021	T3 - Plan of Adjustment	Perform first level testing of Government Development Bank For Puerto Rico account X021 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	3/9/2021	T3 - Plan of Adjustment	Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X011 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	3/9/2021	T3 - Plan of Adjustment	Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X019 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	3/9/2021	T3 - Plan of Adjustment	Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X495 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	3/9/2021	T3 - Plan of Adjustment	Perform second level review of Fiscal Agency & Financial Advisory Authority (AAFAF) account X935 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	3/9/2021	T3 - Plan of Adjustment	Perform second level review of Government Development Bank For Puerto Rico account X013 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	3/9/2021	T3 - Plan of Adjustment	Perform second level review of Government Development Bank For Puerto Rico account X021 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	3/9/2021	T3 - Plan of Adjustment	Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X011 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	3/9/2021	T3 - Plan of Adjustment	Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X019 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	3/9/2021	T3 - Plan of Adjustment	Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X495 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50
Chepenik, Adam Brandon	Partner/Principal	3/9/2021	T3 - Long Term Projections	Prepare additional analysis on federal treatment from Biden bill	1.20	870.00	1,044.00
Sanchez-Riveron, Déborah	Staff	3/9/2021	T3 - Plan of Adjustment	Prepare analysis of changed to AAFAF-provided balances for the December 31, 2020 reporting period to ensure information in Relativity platform is up to date	2.40	245.00	588.00
Sanchez-Riveron, Déborah	Staff	3/9/2021	T3 - Plan of Adjustment	Prepare analysis of outstanding information from the University of Puerto as of 3/9/2021 in preparation for December 31, 2020 cash balance report	0.90	245.00	220.50
Heath, Emma	Senior Manager	3/9/2021	T3 - Long Term Projections	Prepare analysis of potential uses of Biden state and local funding on already budgeted expenses	0.80	720.00	576.00
Mullins, Daniel R	Executive Director	3/9/2021	T3 - Long Term Projections	Prepare depreciation of capital stock direct calculation for Puerto Rico by sector and class of asset based on economic census and BEA	1.30	810.00	1,053.00
Mairena, Daisy	Staff	3/9/2021	T3 - Plan of Adjustment	Prepare draft email to Authority for the Financing of Industrial, Tourist, Educational, Medical and Environmental Control Facilities regarding no new/closed accounts as of 03/09/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/9/2021	T3 - Plan of Adjustment	Prepare draft email to Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads regarding no new/closed accounts as of 03/09/2021 for 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Mairena, Daisy	Staff	3/9/2021	T3 - Plan of Adjustment	Prepare draft email to Automobile Accident Compensation Administration regarding no new/closed accounts as of 03/09/2021 for 03/31/2021 testing period cash balances requests.	0.30	245.00	73.50
Mairena, Daisy	Staff	3/9/2021	T3 - Plan of Adjustment	Prepare draft email to Company for the Integral Development of the Cantera Peninsula regarding no new/closed accounts as of 03/09/2021 for 03/31/2021 testing period cash balances requests.	0.30	245.00	73.50
Mairena, Daisy	Staff	3/9/2021	T3 - Plan of Adjustment	Prepare draft email to Comprehensive Cancer Centre regarding no new/closed accounts as of 03/09/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	3/9/2021	T3 - Plan of Adjustment	Prepare draft email to Conservatory of Music Corporation of Puerto Rico regarding no new/closed accounts as of 03/09/2021 for 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	3/9/2021	T3 - Plan of Adjustment	Prepare draft email to FOMB regarding outstanding information from the University of Puerto as of 3/9/2021 in preparation for December 31, 2020 cash balance report	0.30	245.00	73.50
Mairena,Daisy	Staff	3/9/2021	T3 - Plan of Adjustment	Prepare draft email to Puerto Rico Sales Tax Financing Corporation (COFINA) regarding no new/closed accounts and bank information as of 03/09/2021 for 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	3/9/2021	T3 - Plan of Adjustment	Prepare draft email to School of Plastic Arts and Design regarding no new/closed accounts as of 03/09/2021 for 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	3/9/2021	T3 - Plan of Adjustment	Prepare draft email to Solid Waste Authority of Puerto Rico regarding no new/closed accounts as of 03/09/2021 for 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Yodice,Frank	Senior	3/9/2021	T3 - Long Term Projections	Prepare file to identify, outline and track appropriations under the American Rescue Plan	0.50	445.00	222.50
Mullins,Daniel R	Executive Director	3/9/2021	T3 - Long Term Projections	Prepare Fiscal note 172 bases of valuation for application of intellectual property expenses and withholding by sector to estimate tax loss and incorporation of admonishment against concentration of authority in DDEC from December 2020	1.20	810.00	972.00
Glavin,Amanda Jane	Senior	3/9/2021	T3 - Long Term Projections	Prepare initial write up on state admission to the United States	2.90	445.00	1,290.50
Chan,Jonathan	Manager	3/9/2021	T3 - Plan of Adjustment	Prepare Relativity workspace data export as of 03/09/21 for 12/31/20 cash balances reporting.	1.20	595.00	714.00
Santambrogio,Juan	Executive Director	3/9/2021	T3 - Plan of Adjustment	Prepare responses to questions from N Jaresko (FOMB) regarding 30 year cash projections	0.80	810.00	648.00
Burr,Jeremy	Manager	3/9/2021	T3 - Long Term Projections	Prepare revisions to slide regarding the magnitude of historical one-time payments required for PayGo based on information provided by the Retirement Board	0.80	595.00	476.00
Burr,Jeremy	Manager	3/9/2021	T3 - Long Term Projections	Prepare revisions to the budget to actual slide for PayGo presentation for the FOMB	1.90	595.00	1,130.50
Burr,Jeremy	Manager	3/9/2021	T3 - Long Term Projections	Prepare revisions to the summary FY21 budget to FY22 Budget for PayGo to present to the FOMB	1.40	595.00	833.00
Mackie,James	Executive Director	3/9/2021	T3 - Long Term Projections	Prepare specify modelling of EITC simulation for Puerto Rico	0.90	810.00	729.00
Burr,Jeremy	Manager	3/9/2021	T3 - Long Term Projections	Provide feedback on the real estate vacant property monetization deck to prepare for conversations with the Government	0.90	595.00	535.50
Kebhaj,Suhaib	Senior	3/9/2021	T3 - Long Term Projections	Provide guidance on adjusting unemployment forecast based on new set of assumptions on recovery	1.40	445.00	623.00
Tan,Riyandi	Manager	3/9/2021	T3 - Long Term Projections	Reconcile cruise ship incentives, green energy, export development and development funds in the fiscal plan per McKinsey request.	1.40	595.00	833.00
Dubinsky,Shawn	Manager	3/9/2021	T3 - Plan of Adjustment	Research Act 60 Export Services & Commerce and Individual Investors Incentives on various income tax incentives provided to understand the basis for Title III tax claims	0.80	595.00	476.00
Mackie,James	Executive Director	3/9/2021	T3 - Long Term Projections	Research BEA capital stock and depreciation data to use in Fiscal Plan	2.10	810.00	1,701.00
Barati Stec,Izabella	Manager	3/9/2021	T3 - Long Term Projections	Respond to comments of FN 101	1.40	595.00	833.00
Barati Stec,Izabella	Manager	3/9/2021	T3 - Long Term Projections	Respond to comments on FN 172 on the assumptions/contradicting provisions of on Act 172	1.70	595.00	1,011.50
Santambrogio,Juan	Executive Director	3/9/2021	T3 - Plan of Adjustment	Review 30 year projections analysis incorporating latest terms in the plan of adjustment	1.60	810.00	1,296.00
Campbell,Nnaji-Semayi	Senior	3/9/2021	T3 - Long Term Projections	Review and finalize proposer 2 deck for presentation	0.90	445.00	400.50
Mira,Francisco Jose	Senior Manager	3/9/2021	T3 - Long Term Projections	Review and analyze Proposer 1 Technical Proposal including Proponent Information, Description and Qualification sections	2.30	720.00	1,656.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Barati Stec, Izabella	Manager	3/9/2021	T3 - Long Term Projections	Review and comment on Act 92 Fiscal Note on raising teacher's salaries in PR	1.20	595.00	714.00
Mairena, Daisy	Staff	3/9/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 03/09/2021 for GDB and its Affiliates for the December 31, 2020 testing period.	0.60	245.00	147.00
Berger, Daniel L.	Manager	3/9/2021	T3 - Long Term Projections	Review BEA depreciation data for PR	0.30	595.00	178.50
Mullins, Daniel R	Executive Director	3/9/2021	T3 - Long Term Projections	Review conditions and procedures for statehood and application of varied multi-step congressional processes to Puerto Rico	1.40	810.00	1,134.00
Tague, Robert	Executive Director	3/9/2021	T3 - Plan of Adjustment	Review creditors edits to disclosure statement	0.60	810.00	486.00
Berger, Daniel L.	Manager	3/9/2021	T3 - Long Term Projections	Review depreciation spreadsheet for macro models	0.80	595.00	476.00
Sanchez-Riveron, Déborah	Staff	3/9/2021	T3 - Plan of Adjustment	Review Disclosure Statement filed on 3/8/2021 to ensure information is properly updated	0.20	245.00	49.00
Kebhaj, Suhaib	Senior	3/9/2021	T3 - Long Term Projections	Review draft of fiscal note 172 and address comments	2.40	445.00	1,068.00
Mackie, James	Executive Director	3/9/2021	T3 - Long Term Projections	Review draft of fiscal note for Act 92 which proposes an increase to teacher pay	1.30	810.00	1,053.00
Dubinsky, Shawn	Manager	3/9/2021	T3 - Long Term Projections	Review draft of Governor's FY2020 budget proposal to understand the revenue variances and methodology used to project the Commonwealth General Fund and Special Funds	0.60	595.00	357.00
Tague, Robert	Executive Director	3/9/2021	T3 - Plan of Adjustment	Review draft of POA media presentation PowerPoint to provide comments	0.30	810.00	243.00
Heath, Emma	Senior Manager	3/9/2021	T3 - Long Term Projections	Review draft property presentation before being presented Board advisors regarding vacant property potentially available for disposition	0.60	720.00	432.00
Mullins, Daniel R	Executive Director	3/9/2021	T3 - Long Term Projections	Review estimates of effects of individual component of Biden stimulus on Puerto Rico GDP and out year unemployment and return to steady state	1.10	810.00	891.00
Mullins, Daniel R	Executive Director	3/9/2021	T3 - Long Term Projections	Review final analysis components for Fiscal Note 172 for transmission to FOMB	1.20	810.00	972.00
Heath, Emma	Senior Manager	3/9/2021	T3 - Long Term Projections	Review final bill text of Biden bill returning to House for final vote.	0.70	720.00	504.00
Mullins, Daniel R	Executive Director	3/9/2021	T3 - Long Term Projections	Review final draft of Fiscal Note SB 92	0.40	810.00	324.00
Knapp, Nicole Penelope	Senior	3/9/2021	T3 - Long Term Projections	Review GNP estimated results from revised econometric model. Compare to IMPLAN estimates	2.20	445.00	979.00
Santambrogio, Juan	Executive Director	3/9/2021	T3 - Long Term Projections	Review Government Fiscal Plan submission - pdf document and corresponding model	2.40	810.00	1,944.00
Santambrogio, Juan	Executive Director	3/9/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Heath, Emma	Senior Manager	3/9/2021	T3 - Long Term Projections	Review materials regarding Act 47-2020 and previous letters regarding same.	0.60	720.00	432.00
Mackie, James	Executive Director	3/9/2021	T3 - Long Term Projections	Review methodology for allocating royalties across firms for analysis of Act 172	1.30	810.00	1,053.00
Mairena, Daisy	Staff	3/9/2021	T3 - Plan of Adjustment	Review multiple accounts that provide detail on newly open/closed, restriction information, bank statements, and signatory information to prepare request to Agricultural Insurance Corporation regarding 03/31/2021 requests for confirmation.	0.40	245.00	98.00
Santambrogio, Juan	Executive Director	3/9/2021	T3 - Plan of Adjustment	Review Plan of Adjustment filing to check on adequate language for pension treatment	0.60	810.00	486.00
Glavin, Amanda Jane	Senior	3/9/2021	T3 - Long Term Projections	Review Puerto Rico state admission analysis	2.40	445.00	1,068.00
Jacobsen, Katherine Anne	Senior	3/9/2021	T3 - Long Term Projections	Review recent articles on expected state and local funding in the proposed Biden American Rescue Plan	0.70	445.00	311.50
Heath, Emma	Senior Manager	3/9/2021	T3 - Long Term Projections	Review reimbursement assessment of PR emergency funding (\$787m) estimate	0.40	720.00	288.00
Chepenik, Adam Brandon	Partner/Principal	3/9/2021	T3 - Long Term Projections	Review statehood timing consideration for N Jaresko (FOMB)	0.40	870.00	348.00
Leonis, Temisan	Senior	3/9/2021	T3 - Long Term Projections	Review Subtitle A through C of Title III of the American Rescue Plan Act of 2021.	2.40	445.00	1,068.00
Leonis, Temisan	Senior	3/9/2021	T3 - Long Term Projections	Review Subtitle D of Title III of the American Rescue Plan Act of 2021.	0.70	445.00	311.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	3/9/2021	T3 - Plan of Adjustment	Review the Debtors' Cash Section of the filed Plan of Adjustment Disclosure Statement for the 12/31/2020 rollforward period.	0.40	595.00	238.00
Chawla,Sonia	Manager	3/9/2021	T3 - Plan of Adjustment	Review the draft email to FOMB to follow up on outstanding items as of 03/09/2021 for 12/31/2020 testing period cash balance requests from UPR.	0.10	595.00	59.50
Chan,Jonathan	Manager	3/9/2021	T3 - Plan of Adjustment	Review the updates to the 12/31/20 cash balances reporting workbook analysis on 03/09/21.	2.30	595.00	1,368.50
Heath,Emma	Senior Manager	3/9/2021	T3 - Long Term Projections	Review title by title summary of Biden bill	0.60	720.00	432.00
Yodice,Frank	Senior	3/9/2021	T3 - Long Term Projections	Review Title I of the American Rescue Plan and add appropriations from each Subtitle to the tracker file	2.40	445.00	1,068.00
Yodice,Frank	Senior	3/9/2021	T3 - Long Term Projections	Review Title II of the American Rescue Plan and add appropriations from each Subtitle to the tracker file	0.50	445.00	222.50
Yodice,Frank	Senior	3/9/2021	T3 - Long Term Projections	Review Title II, Sections 2001-2003 of the American Rescue Plan to identify allocation sources, infer Puerto Rico's allocation, and add appropriations from each Subtitle to the tracker file	1.20	445.00	534.00
Leonis,Temisan	Senior	3/9/2021	T3 - Long Term Projections	Review Title IV of the American Rescue Plan Act of 2021.	0.60	445.00	267.00
Heath,Emma	Senior Manager	3/9/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Santambrogio,Juan	Executive Director	3/9/2021	T3 - Long Term Projections	Review UPR appropriations projected in Government Fiscal Plan vs FOMB version of fiscal plan	0.60	810.00	486.00
Mira,Francisco Jose	Senior Manager	3/9/2021	T3 - Long Term Projections	Review, analyse and amend Proposer 1 Analysis presentation, including Sections Introduction, and Team	2.20	720.00	1,584.00
Knapp,Nicole Penelope	Senior	3/9/2021	T3 - Long Term Projections	Revise u5 and u5 forecast to reflect the historic spread between u3 and each measure during the pandemic. Maintain average spread moving forward.	1.40	445.00	623.00
Barati Stec,Izabella	Manager	3/9/2021	T3 - Long Term Projections	Search for data on correlation between teachers' salaries and students' achievements	1.10	595.00	654.50
Chepenik,Adam Brandon	Partner/Principal	3/9/2021	T3 - Long Term Projections	Speak to K Hiteshew (EY) about Section 204 for N Jaresko (FOMB)	0.90	870.00	783.00
Sanchez-Riveron,Déborah	Staff	3/9/2021	T3 - Plan of Adjustment	Update analysis of OCIF balances as of 3/9/2021 for December 31, 2020 cash balance report	1.10	245.00	269.50
Knapp,Nicole Penelope	Senior	3/9/2021	T3 - Long Term Projections	Update Biden Plan estimates to reflect that the economy will not be fully recovered by the end of the stimulus. Include ramp up in benefits in April when program starts	2.80	445.00	1,246.00
Kebhaj,Suhaib	Senior	3/9/2021	T3 - Long Term Projections	Update calculation of Aluminium credit fiscal impact to reflect different set of industry codes	1.40	445.00	623.00
Yodice,Frank	Senior	3/9/2021	T3 - Long Term Projections	Update Emergency Fund Eligibility Summary with the current spent status of the \$787m COVID-19 Emergency Support Package from 3/5/2021 AAFAP report	0.80	445.00	356.00
Venkatramanan,Siddhu	Manager	3/9/2021	T3 - Plan of Adjustment	Update Relativity platform for documentation identified during the weekly workspace maintenance for the cash analysis workstream, as of 03/09/2021.	2.80	595.00	1,666.00
Ramirez,Jessica I.	Senior	3/9/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis on 03/09/2021.	2.90	445.00	1,290.50
Ramirez,Jessica I.	Senior	3/9/2021	T3 - Plan of Adjustment	Update the 12/31/2020 testing period draft presentation for the Board on 03/09/2021.	2.30	445.00	1,023.50
Knapp,Nicole Penelope	Senior	3/9/2021	T3 - Long Term Projections	Update u3 forecast to reflect that the economy will not be fully recovered by the end of the stimulus.	2.60	445.00	1,157.00
Berger,Daniel L.	Manager	3/9/2021	T3 - Long Term Projections	Updates to the spreadsheet that produces UI survey forecasts (PEUC was having an effect on the rate, though it should not)	1.90	595.00	1,130.50
Kebhaj,Suhaib	Senior	3/9/2021	T3 - Long Term Projections	Verify assumptions on number of aluminium recyclers and extruders using sources other than bls	1.20	445.00	534.00
Najder,Michal	Senior	3/9/2021	T3 - Long Term Projections	Complete first pass of Incorporating senior manager feedback into PBA deck following PBA meeting with S Bellas (EY) and S Konstand (EY)	1.80	445.00	801.00
Najder,Michal	Senior	3/9/2021	T3 - Long Term Projections	Complete incorporating senior manager feedback into PBA deck following PBA meeting with S Bellas (EY) and S Konstand (EY)	0.80	445.00	356.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Anderson,Evan W	Manager	3/9/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), K Chen (EY) and J Federer (EY) to discuss PRIDCO lease sample analysis	0.30	595.00	178.50
Canter,Matthew Alan	Manager	3/9/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), K Chen (EY) and J Federer (EY) to discuss PRIDCO lease sample analysis	0.30	595.00	178.50
Chen,Shi	Senior	3/9/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), K Chen (EY) and J Federer (EY) to discuss PRIDCO lease sample analysis	0.30	445.00	133.50
Federer,Joshua Lee	Staff	3/9/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), K Chen (EY) and J Federer (EY) to discuss PRIDCO lease sample analysis	0.30	245.00	73.50
Chen,Shi	Senior	3/9/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), K Chen (EY), and J Federer (EY) to discuss implemented changes for PRIDCO and above/below analysis tabs	0.60	445.00	267.00
Canter,Matthew Alan	Manager	3/9/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), K Chen (EY), J Federer (EY) to discuss implemented changes for PRIDCO and above/below analysis tabs	0.60	595.00	357.00
Federer,Joshua Lee	Staff	3/9/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), K Chen (EY), J Federer (EY) to discuss implemented changes for PRIDCO and above/below analysis tabs	0.60	245.00	147.00
Nagarajan,Snigdha	Staff	3/9/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), K Chen (EY), J Federer (EY) to discuss implemented changes for PRIDCO and above/below analysis tabs	0.60	245.00	147.00
Nagarajan,Snigdha	Staff	3/9/2021	T3 - Long Term Projections	Participate in call with V Tucker (EY) and S. Nagarajan (EY) on project management practices with EY Team	0.50	245.00	122.50
Bellas,Samuel Scott	Senior Manager	3/9/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY) and M Najder (EY) regarding CW Real Estate data, initial findings for pilot of Re-stacking and PRIDCO lease assessment, and information to be included in data request to client.	0.50	720.00	360.00
Najder,Michal	Senior	3/9/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY) and M Najder (EY) regarding CW Real Estate data, initial findings for pilot of Re-stacking and PRIDCO lease assessment, and information to be included in data request to client.	0.50	445.00	222.50
Bellas,Samuel Scott	Senior Manager	3/9/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY) and M Najder (EY) regarding CW Real Estate data, initial findings for pilot of Re-stacking and PRIDCO lease assessment, and information to be included in data request to client.	0.50	720.00	360.00
Hirigoyen,Joel	Senior Manager	3/9/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), M Najder (EY), J Hirigoyen (EY), S Clawson C (EY), M Canter (EY), and J Federer (EY) to discuss strategy and progress for CRE and FM cost analysis.	0.40	720.00	288.00
Najder,Michal	Senior	3/9/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), M Najder (EY), J Hirigoyen (EY), S Clawson C (EY), M Canter (EY), and J Federer (EY) to discuss strategy and progress for CRE and FM cost analysis.	0.40	445.00	178.00
Bellas,Samuel Scott	Senior Manager	3/9/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), M Najder (EY), J Hirigoyen (EY), S Clawson C (EY), M Canter (EY), and J Federer (EY) to discuss strategy and progress for CRE and FM cost analysis.	0.40	720.00	288.00
Konstand,Sara	Manager	3/9/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), M Najder (EY), J Hirigoyen (EY), S Clawson C (EY), M Canter (EY), and J Federer (EY) to discuss strategy and progress for CRE and FM cost analysis.	0.40	595.00	238.00
Clawson,Stephen	Senior	3/9/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), M Najder (EY), J Hirigoyen (EY), S Clawson C (EY), M Canter (EY), and J Federer (EY) to discuss strategy and progress for CRE and FM cost analysis.	0.40	445.00	178.00
Canter,Matthew Alan	Manager	3/9/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), M Najder (EY), J Hirigoyen (EY), S Clawson C (EY), M Canter (EY), and J Federer (EY) to discuss strategy and progress for CRE and FM cost analysis.	0.40	595.00	238.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer,Joshua Lee	Staff	3/9/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), M Najder (EY), J Hirigoyen (EY), S Clawson C (EY), M Canter (EY), and J Federer (EY) to discuss strategy and progress for CRE and FM cost analysis.	0.40	245.00	98.00
Konstand,Sara	Manager	3/9/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY) and M Najder (EY) regarding CW Real Estate data, initial findings for pilot of Re-stacking and PRIDCO lease assessment, and information to be included in data request to client.	0.50	595.00	297.50
Konstand,Sara	Manager	3/9/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY) and M Najder (EY) regarding CW Real Estate data, initial findings for pilot of Re-stacking and PRIDCO lease assessment, and information to be included in data request to client.	0.50	595.00	297.50
Najder,Michal	Senior	3/9/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY) and M Najder (EY) regarding CW Real Estate data, initial findings for pilot of Re-stacking and PRIDCO lease assessment, and information to be included in data request to client.	0.50	445.00	222.50
Bellas,Samuel Scott	Senior Manager	3/9/2021	T3 - Long Term Projections	Review draft report for restack and future of work for San Juan office portfolio	0.90	720.00	648.00
Canter,Matthew Alan	Manager	3/9/2021	T3 - Long Term Projections	Review vacant property analysis and deck	0.80	595.00	476.00
Chen,Shi	Senior	3/9/2021	T3 - Long Term Projections	Summarize lease data by different catagories (such as tenant, length of the lease term, contractual rents) for the preparation of deck	0.90	445.00	400.50
Federer,Joshua Lee	Staff	3/9/2021	T3 - Long Term Projections	Incorporate changes to the vacant property analysis PowerPoint deck related to agency breakdown of vacant land parcels	1.80	245.00	441.00
Federer,Joshua Lee	Staff	3/9/2021	T3 - Long Term Projections	Incorporate changes to the vacant property analysis PowerPoint deck related to agency breakdown of vacant buildings	0.90	245.00	220.50
Federer,Joshua Lee	Staff	3/9/2021	T3 - Long Term Projections	Email to EY team regarding refinement of vacant property analysis in PBI dashboard	1.40	245.00	343.00
Konstand,Sara	Manager	3/9/2021	T3 - Long Term Projections	Prepare detailed summary of portfolio consolidation and restack options	4.10	595.00	2,439.50
Nagarajan,Snigdha	Staff	3/9/2021	T3 - Long Term Projections	Walk through downloading necessary software (R and Rstudio) for viewing dashboard visuals	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	3/9/2021	T3 - Long Term Projections	Review missing municipality data for above/below analysis	2.60	245.00	637.00
Nagarajan,Snigdha	Staff	3/9/2021	T3 - Long Term Projections	Continue rent step analysis for dashboard	2.50	245.00	612.50
Najder,Michal	Senior	3/9/2021	T3 - Long Term Projections	Incorporate senior manager feedback on approach to FM and OpEx into PBA deck following meeting.	1.50	445.00	667.50
Poncon,Theodore	Staff	3/9/2021	T3 - Long Term Projections	Perform land prices research for the central and south regions to incorporate in the market research deck.	1.20	245.00	294.00
Poncon,Theodore	Staff	3/9/2021	T3 - Long Term Projections	Prepare new "real estate considerations" write-up for the central and south regions including new industrial and land research.	0.80	245.00	196.00
Kane,Collin	Senior	3/9/2021	T3 - Long Term Projections	Participate in call discussing assumptions and processes for current pension workflow including fiscal plan and hb 120 analysis. EY participants include: C Good, J Nguyen, E Stuber, C Nichols, N Culp, S Federbush, S Kite, T Quach, J Eiben, T Stricklin, M Morris, C Kane, T Day, S Levy.	1.20	405.00	486.00
Kane,Collin	Senior	3/9/2021	T3 - Long Term Projections	Review assumptions for JRS 2021 Fiscal plan	1.80	405.00	729.00
Culp,Noelle B.	Senior	3/9/2021	T3 - Long Term Projections	Participate in call discussing assumptions and processes for current pension workflow including fiscal plan and hb 120 analysis. EY participants include: C Good, J Nguyen, E Stuber, C Nichols, N Culp, S Federbush, S Kite, T Quach, J Eiben, T Stricklin, M Morris, C Kane, T Day, S Levy.	1.20	405.00	486.00
Day,Timothy Sean	Manager	3/9/2021	T3 - Long Term Projections	Participate in call discussing assumptions and processes for current pension workflow including fiscal plan and hb 120 analysis. EY participants include: C Good, J Nguyen, E Stuber, C Nichols, N Culp, S Federbush, S Kite, T Quach, J Eiben, T Stricklin, M Morris, C Kane, T Day, S Levy.	1.20	519.00	622.80

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Eiben,Jaime Rose	Staff	3/9/2021	T3 - Long Term Projections	Participate in call discussing assumptions and processes for current pension workflow including fiscal plan and hb 120 analysis. EY participants include: C Good, J Nguyen, E Stuber, C Nichols, N Culp, S Federbush, S Kite, T Quach, J Eiben, T Stricklin, M Morris, C Kane, T Day, S Levy.	1.20	271.00	325.20
Federbush,Samantha	Manager	3/9/2021	T3 - Long Term Projections	Review paygo impact of reflecting 100% retirement in FY 2021 for ERS eligible active participants	0.60	519.00	311.40
Federbush,Samantha	Manager	3/9/2021	T3 - Long Term Projections	Review paygo impact of reflecting 100% retirement in FY 2021 for ERS ineligible active participants	0.70	519.00	363.30
Federbush,Samantha	Manager	3/9/2021	T3 - Long Term Projections	Review coding to reflect 100% retirement in FY 2021 for ERS eligible active participants	0.80	519.00	415.20
Federbush,Samantha	Manager	3/9/2021	T3 - Long Term Projections	Review coding to reflect 100% retirement in FY 2021 for ERS ineligible active participants	0.90	519.00	467.10
Federbush,Samantha	Manager	3/9/2021	T3 - Long Term Projections	Review fiscal plan calculations for impact of retirement assumption related to HR 233	0.90	519.00	467.10
Federbush,Samantha	Manager	3/9/2021	T3 - Long Term Projections	Participate in call discussing assumptions and processes for current pension workflow including fiscal plan and hb 120 analysis. EY participants include: C Good, J Nguyen, E Stuber, C Nichols, N Culp, S Federbush, S Kite, T Quach, J Eiben, T Stricklin, M Morris, C Kane, T Day, S Levy.	1.20	519.00	622.80
Good JR,Clark E	Manager	3/9/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and S Levy (EY) to discuss outstanding pension items including update on orchestra pension plan	0.40	519.00	207.60
Good JR,Clark E	Manager	3/9/2021	T3 - Long Term Projections	Review at high level results of PC 164 analysis performed by team	0.40	519.00	207.60
Good JR,Clark E	Manager	3/9/2021	T3 - Long Term Projections	Prepare initial estimate of headcount projection assumptions for HB 120 analysis out of projected payroll data alongside historic pension counts	0.60	519.00	311.40
Good JR,Clark E	Manager	3/9/2021	T3 - Long Term Projections	Prepare slide summarizing the current pension workflow related to upcoming deadlines	0.90	519.00	467.10
Good JR,Clark E	Manager	3/9/2021	T3 - Long Term Projections	Participate in call discussing assumptions and processes for current pension workflow including fiscal plan and hb 120 analysis. EY participants include: C Good, J Nguyen, E Stuber, C Nichols, N Culp, S Federbush, S Kite, T Quach, J Eiben, T Stricklin, M Morris, C Kane, T Day, S Levy.	1.20	519.00	622.80
Kite,Samuel	Manager	3/9/2021	T3 - Long Term Projections	Participate in call discussing assumptions and processes for current pension workflow including fiscal plan and hb 120 analysis. EY participants include: C Good, J Nguyen, E Stuber, C Nichols, N Culp, S Federbush, S Kite, T Quach, J Eiben, T Stricklin, M Morris, C Kane, T Day, S Levy.	1.20	519.00	622.80
Levy,Sheva R	Partner/Principal	3/9/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and S Levy (EY) to discuss outstanding pension items including update on orchestra pension plan	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	3/9/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and M Lopez (FOMB) regarding fiscal plan released by the Commonwealth	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	3/9/2021	T3 - Long Term Projections	Review pension information from request for additional funding by Puerto Rico Orchestra	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	3/9/2021	T3 - Long Term Projections	Review pension related sections of new fiscal plan released by Commonwealth	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	3/9/2021	T3 - Long Term Projections	Participate in call discussing assumptions and processes for current pension workflow including fiscal plan and hb 120 analysis. EY participants include: C Good, J Nguyen, E Stuber, C Nichols, N Culp, S Federbush, S Kite, T Quach, J Eiben, T Stricklin, M Morris, C Kane, T Day, S Levy.	1.20	721.00	865.20
Levy,Sheva R	Partner/Principal	3/9/2021	T3 - Long Term Projections	Review comparison of year over year headcount changes by entity to assess headcounts to use for paygo projections	2.30	721.00	1,658.30
Morris,Michael Thomas	Senior	3/9/2021	T3 - Long Term Projections	Participate in call discussing assumptions and processes for current pension workflow including fiscal plan and hb 120 analysis. EY participants include: C Good, J Nguyen, E Stuber, C Nichols, N Culp, S Federbush, S Kite, T Quach, J Eiben, T Stricklin, M Morris, C Kane, T Day, S Levy.	1.20	405.00	486.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nguyen,Jimmy Hoang Huy	Staff	3/9/2021	T3 - Long Term Projections	Participate in call discussing assumptions and processes for current pension workflow including fiscal plan and hb 120 analysis. EY participants include: C Good, J Nguyen, E Stuber, C Nichols, N Culp, S Federbush, S Kite, T Quach, J Eiben, T Stricklin, M Morris, C Kane, T Day, S Levy.	1.20	271.00	325.20
Nichols,Carly	Senior Manager	3/9/2021	T3 - Long Term Projections	Participate in call discussing assumptions and processes for current pension workflow including fiscal plan and hb 120 analysis. EY participants include: C Good, J Nguyen, E Stuber, C Nichols, N Culp, S Federbush, S Kite, T Quach, J Eiben, T Stricklin, M Morris, C Kane, T Day, S Levy.	1.20	655.00	786.00
Quach,TranLinh	Senior Manager	3/9/2021	T3 - Long Term Projections	Participate in call discussing assumptions and processes for current pension workflow including fiscal plan and hb 120 analysis. EY participants include: C Good, J Nguyen, E Stuber, C Nichols, N Culp, S Federbush, S Kite, T Quach, J Eiben, T Stricklin, M Morris, C Kane, T Day, S Levy.	1.20	655.00	786.00
Stricklin,Todd	Senior	3/9/2021	T3 - Long Term Projections	Participate in call discussing assumptions and processes for current pension workflow including fiscal plan and hb 120 analysis. EY participants include: C Good, J Nguyen, E Stuber, C Nichols, N Culp, S Federbush, S Kite, T Quach, J Eiben, T Stricklin, M Morris, C Kane, T Day, S Levy.	1.20	405.00	486.00
Stuber,Emily Grace	Senior	3/9/2021	T3 - Long Term Projections	Participate in call discussing assumptions and processes for current pension workflow including fiscal plan and hb 120 analysis. EY participants include: C Good, J Nguyen, E Stuber, C Nichols, N Culp, S Federbush, S Kite, T Quach, J Eiben, T Stricklin, M Morris, C Kane, T Day, S Levy.	1.20	405.00	486.00
Stuber,Emily Grace	Senior	3/9/2021	T3 - Long Term Projections	Revise the valuation system to add valuation salary to results exhibit to calculate normal cost as a percentage of salary for TRS HB 120	1.60	405.00	648.00
Stuber,Emily Grace	Senior	3/9/2021	T3 - Long Term Projections	Review TRS sample lives for HB 120 to analyze differences in expected benefit payments in each projection year	1.70	405.00	688.50
Malhotra,Gaurav	Partner/Principal	3/9/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Gelfond,Hilary	Staff	3/10/2021	T3 - Long Term Projections	Add into depreciation model options in include/exclude government assets	2.60	245.00	637.00
Gelfond,Hilary	Staff	3/10/2021	T3 - Long Term Projections	Add into depreciation model options in include/exclude owner-occupied housing	2.90	245.00	710.50
Chepenik,Adam Brandon	Partner/Principal	3/10/2021	T3 - Long Term Projections	Amend El Nuevo Dia script and talking points for N Jaresko (FOMB)	2.90	870.00	2,523.00
Mackie,James	Executive Director	3/10/2021	T3 - Long Term Projections	Amend fiscal note on Act 172 on tax break for certain royalties	0.90	810.00	729.00
Barati Stec,Izabella	Manager	3/10/2021	T3 - Long Term Projections	Amend the fiscal note on FN 172, responding to comments	1.30	595.00	773.50
Tan,Riyandi	Manager	3/10/2021	T3 - Long Term Projections	Analyze government fiscal plan projections compared to FOMB to summarize key differences for discussion with board.	1.30	595.00	773.50
Heath,Emma	Senior Manager	3/10/2021	T3 - Long Term Projections	Analyze headcount data from various sources for purpose of HB120 impact analysis	1.40	720.00	1,008.00
Venkatramanan,Siddhu	Manager	3/10/2021	T3 - Plan of Adjustment	Analyze results of documentation troubleshoot process identified during the weekly workspace maintenance for the cash analysis workstream as of 03/10/2021.	2.70	595.00	1,606.50
Dinnen,Eric	Senior Manager	3/10/2021	T3 - Plan of Adjustment	Analyze tax claims register to understand cash timing of payment	1.30	720.00	936.00
Mullins,Daniel R	Executive Director	3/10/2021	T3 - Long Term Projections	Civil Service reform and pilot proposal for reform of fiscal entities for motivating performance, participate in discussion with A Crus (FOMB), S. Gonzales (FOMB), E. Sanchez (FOMB), J Merchant (EY), A. Kleine (EY), D. Mullins (EY) (1.3);	1.30	810.00	1,053.00
Almbaid,Nahla	Staff	3/10/2021	T3 - Long Term Projections	Clear up data mismatch for EB across old and new UI model	1.90	245.00	465.50
Kebhaj,Suhaib	Senior	3/10/2021	T3 - Long Term Projections	Collect estimates of the number of mortgages in forbearance in PR	2.10	445.00	934.50
Soutendijk,Tyler	Staff	3/10/2021	T3 - Long Term Projections	Compile total federal funds into Puerto Rico series for EY Macro Model	2.70	245.00	661.50
Heath,Emma	Senior Manager	3/10/2021	T3 - Long Term Projections	Correspondence with J. Burr (EY) regarding headcount data sources for purpose of HB120 analysis	0.30	720.00	216.00
Heath,Emma	Senior Manager	3/10/2021	T3 - Plan of Adjustment	Correspondence with K. Jacobsen (EY) regarding planning for next version of disclosure statement.	0.20	720.00	144.00
Barati Stec,Izabella	Manager	3/10/2021	T3 - Long Term Projections	Desk review of Acts 47, 82, and Judge Swain decision on these acts not being in compliance with PROMESA	2.10	595.00	1,249.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Paez,Fernando Mario	Manager	3/10/2021	T3 - Plan of Adjustment	Discuss litigation response data sources with E Dinnen (EY), and F Paez (EY)	0.50	595.00	297.50
Dinnen,Eric	Senior Manager	3/10/2021	T3 - Plan of Adjustment	Discuss litigation response data sources with E Dinnen (EY), and F Paez (EY)	0.50	720.00	360.00
Leonis,Temisan	Senior	3/10/2021	T3 - Long Term Projections	Draft American Rescue Plan Act spreadsheet analysis template.	1.80	445.00	801.00
Jacobsen,Katherine Anne	Senior	3/10/2021	T3 - Plan of Adjustment	Draft email summarizing call with Proskauer on next filing date for Disclosure Statement	0.10	445.00	44.50
Chepenik,Adam Brandon	Partner/Principal	3/10/2021	T3 - Long Term Projections	Draft responses to Section 204 for N Jaresko (FOMB) consideration	0.80	870.00	696.00
Leonis,Temisan	Senior	3/10/2021	T3 - Long Term Projections	Draft sub appropriation analysis from Title III of the American Rescue Plan Act.	2.30	445.00	1,023.50
Leonis,Temisan	Senior	3/10/2021	T3 - Long Term Projections	Draft sub appropriation analysis from Title IV of the American Rescue Plan Act.	1.40	445.00	623.00
Leonis,Temisan	Senior	3/10/2021	T3 - Long Term Projections	Draft sub appropriation analysis from Title VIII of the American Rescue Plan Act.	1.90	445.00	845.50
Leonis,Temisan	Senior	3/10/2021	T3 - Long Term Projections	Draft sub appropriation analysis from Title X of the American Rescue Plan Act.	1.80	445.00	801.00
Barati Stec,Izabella	Manager	3/10/2021	T3 - Long Term Projections	Final editing of FN 172, preparing the version to deliver to the client	0.60	595.00	357.00
Barati Stec,Izabella	Manager	3/10/2021	T3 - Long Term Projections	Final editing of FN 92, preparing the version to deliver to the client	1.60	595.00	952.00
Berger,Daniel L.	Manager	3/10/2021	T3 - Long Term Projections	First round of estimates for the American recovery act for RAS team	2.40	595.00	1,428.00
Kebhaj,Suhaib	Senior	3/10/2021	T3 - Long Term Projections	Forecast the number of mortgages in forbearance for the months Dec and Jan	0.80	445.00	356.00
Yodice,Frank	Senior	3/10/2021	T3 - Long Term Projections	Identify source allocations for the American Rescue Plan Title II, Section 2004-2012 Higher Education Emergency Relief Fund	1.80	445.00	801.00
Tan,Riyandi	Manager	3/10/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Santambrogio,Juan	Executive Director	3/10/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tan,Riyandi	Manager	3/10/2021	T3 - Long Term Projections	Participate in a call with J. Santambrogio (EY) and R. Tan (EY) to prepare high level summary notes for reconciling items between fiscal plans.	0.30	595.00	178.50
Santambrogio,Juan	Executive Director	3/10/2021	T3 - Long Term Projections	Participate in a call with J. Santambrogio (EY) and R. Tan (EY) to prepare high level summary notes for reconciling items between fiscal plans.	0.30	810.00	243.00
Tan,Riyandi	Manager	3/10/2021	T3 - Long Term Projections	Participate in a call with J. Santambrogio (EY) and R. Tan (EY) to prepare summary presentation of FOMB and Government fiscal plan reconciliation.	0.20	595.00	119.00
Santambrogio,Juan	Executive Director	3/10/2021	T3 - Long Term Projections	Participate in a call with J. Santambrogio (EY) and R. Tan (EY) to prepare summary presentation of FOMB and Government fiscal plan reconciliation.	0.20	810.00	162.00
Tan,Riyandi	Manager	3/10/2021	T3 - Long Term Projections	Participate in a call with J. Santambrogio (EY) and R. Tan (EY) to review reconciliation bridge of FOMB and Government fiscal plan.	0.30	595.00	178.50
Santambrogio,Juan	Executive Director	3/10/2021	T3 - Long Term Projections	Participate in a call with J. Santambrogio (EY) and R. Tan (EY) to review reconciliation bridge of FOMB and Government fiscal plan.	0.30	810.00	243.00
Tan,Riyandi	Manager	3/10/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Santambrogio,Juan	Executive Director	3/10/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Tan,Riyandi	Manager	3/10/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Santambrogio,Juan	Executive Director	3/10/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tan,Riyandi	Manager	3/10/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Santambrogio,Juan	Executive Director	3/10/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dinnen,Eric	Senior Manager	3/10/2021	T3 - Plan of Adjustment	Participate in a working session with E. Dinnen (EY), and F. Paez (EY) to discuss the Litigation/Creditor mediation internal documentation deliverable report.	0.40	720.00	288.00
Paez,Fernando Mario	Manager	3/10/2021	T3 - Plan of Adjustment	Participate in a working session with E. Dinnen (EY), and F. Paez (EY) to discuss the Litigation/Creditor mediation internal documentation deliverable report.	0.40	595.00	238.00
Ramirez,Jessica I.	Senior	3/10/2021	T3 - Plan of Adjustment	Participate in a working session with S. Chawla (EY), J. Chan (EY) and J. Ramirez (EY) to implement changes to the reporting workbook for 12/31/20 reporting period as of 3/10/2021.	1.30	445.00	578.50
Chawla,Sonia	Manager	3/10/2021	T3 - Plan of Adjustment	Participate in a working session with S. Chawla (EY), J. Chan (EY) and J. Ramirez (EY) to implement changes to the reporting workbook for 12/31/20 reporting period as of 3/10/2021.	1.30	595.00	773.50
Chan,Jonathan	Manager	3/10/2021	T3 - Plan of Adjustment	Participate in a working session with S. Chawla (EY), J. Chan (EY) and J. Ramirez (EY) to implement changes to the reporting workbook for 12/31/20 reporting period as of 3/10/2021.	1.30	595.00	773.50
Chepenik,Adam Brandon	Partner/Principal	3/10/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), M Canter (EY), J Federer (EY), FOMB and advisors to discuss preliminary vacant property analysis	0.70	870.00	609.00
Heath,Emma	Senior Manager	3/10/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), M Canter (EY), J Federer (EY), FOMB and advisors to discuss preliminary vacant property analysis	0.70	720.00	504.00
Chepenik,Adam Brandon	Partner/Principal	3/10/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY) and E. Heath (EY) regarding preparation for 3rd POA and disclosure statement	0.40	870.00	348.00
Heath,Emma	Senior Manager	3/10/2021	T3 - Plan of Adjustment	Participate in call with A. Chepenik (EY) and E. Heath (EY) regarding preparation for 3rd POA and disclosure statement.	0.40	720.00	288.00
Chepenik,Adam Brandon	Partner/Principal	3/10/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY) and M Reicher (FOMB) to discuss El Nuevo Dia script language	0.90	870.00	783.00
Heath,Emma	Senior Manager	3/10/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), F. Yodice (EY) to discuss American Rescue Plan outline and resources for determining Puerto Rico Allocations	0.50	720.00	360.00
Yodice,Frank	Senior	3/10/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), F. Yodice (EY) to discuss American Rescue Plan outline and resources for determining Puerto Rico Allocations	0.50	445.00	222.50
Sarna,Shavi	Senior Manager	3/10/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), S. Panagiotakis (EY) and S. Sarna (EY) regarding Biden bill funding for PR	0.40	720.00	288.00
Heath,Emma	Senior Manager	3/10/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), S. Panagiotakis (EY) and S. Sarna (EY) regarding Biden bill funding for PR	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	3/10/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), S. Panagiotakis (EY) and S. Sarna (EY) regarding Biden bill funding for PR	0.40	720.00	288.00
Tague,Robert	Executive Director	3/10/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Panagiotakis,Sofia	Senior Manager	3/10/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Burr,Jeremy	Manager	3/10/2021	T3 - Long Term Projections	Participate in call with J. Burr (EY) and C Ortiz (FOMB) to discuss the PayGo early withdrawals forecast and history	0.70	595.00	416.50
Sarna,Shavi	Senior Manager	3/10/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Tague,Robert	Executive Director	3/10/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00
Dinnen,Eric	Senior Manager	3/10/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Panagiotakis,Sofia	Senior Manager	3/10/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Santambrogio,Juan	Executive Director	3/10/2021	T3 - Long Term Projections	Participate in call with McKinsey team, J Santambrogio (EY) and G Maldonado (FOMB) to discuss fiscal plan notice of violation	1.10	810.00	891.00
Heath,Emma	Senior Manager	3/10/2021	T3 - Plan of Adjustment	Participate in call with Proskauer and EY regarding planning for next version of disclosure statement EY participants include: E. Heath (EY), K. Jacobsen (EY)	0.10	720.00	72.00
Jacobsen,Katherine Anne	Senior	3/10/2021	T3 - Plan of Adjustment	Participate in call with Proskauer and EY regarding planning for next version of disclosure statement EY participants include: E. Heath (EY), K. Jacobsen (EY)	0.10	445.00	44.50
Chepenik,Adam Brandon	Partner/Principal	3/10/2021	T3 - Long Term Projections	Participate in call with Proskauer, EY and FOMB to discuss letter from legislature related to HB 120. EY participants are A Chepenik (EY) S Levy (EY) and J Santambrogio (EY)	0.40	870.00	348.00
Levy,Sheva R	Partner/Principal	3/10/2021	T3 - Long Term Projections	Participate in call with Proskauer, EY and FOMB to discuss letter from legislature related to HB 120. EY participants are A Chepenik (EY) S Levy (EY) and J Santambrogio (EY)	0.40	721.00	288.40
Santambrogio,Juan	Executive Director	3/10/2021	T3 - Long Term Projections	Participate in call with Proskauer, EY and FOMB to discuss letter from legislature related to HB 120. EY participants are A Chepenik (EY) S Levy (EY) and J Santambrogio (EY)	0.40	810.00	324.00
Tague,Robert	Executive Director	3/10/2021	T3 - Plan of Adjustment	Participate in call with R. Tague (EY) and G. Ojeda (FOMB) to discuss general unsecured claims tax credits treatment considerations	0.40	810.00	324.00
Levy,Sheva R	Partner/Principal	3/10/2021	T3 - Plan of Adjustment	Participate in call with S Levy (EY) and A Chepenik (EY) to discuss pension talking points for town hall meeting related to plan of adjustment	0.30	721.00	216.30
Chepenik,Adam Brandon	Partner/Principal	3/10/2021	T3 - Plan of Adjustment	Participate in call with S Levy (EY) and A Chepenik (EY) to discuss pension talking points for town hall meeting related to plan of adjustment	0.30	870.00	261.00
Heath,Emma	Senior Manager	3/10/2021	T3 - Long Term Projections	Participate in call with S. Levy (EY), J. Santambrogio (EY) and E. Heath (EY) regarding headcount data required for HB120 analysis	0.50	720.00	360.00
Levy,Sheva R	Partner/Principal	3/10/2021	T3 - Long Term Projections	Participate in call with S. Levy (EY), J. Santambrogio (EY) and E. Heath (EY) regarding headcount data required for HB120 analysis	0.50	721.00	360.50
Santambrogio,Juan	Executive Director	3/10/2021	T3 - Long Term Projections	Participate in call with S. Levy (EY), J. Santambrogio (EY) and E. Heath (EY) regarding headcount data required for HB120 analysis	0.50	810.00	405.00
Sarna,Shavi	Senior Manager	3/10/2021	T3 - Long Term Projections	Participate in call with S. Sarna (EY) and S. Panagiotakis (EY) to discuss the assumption on the clawback funds in the FP.	0.50	720.00	360.00
Panagiotakis,Sofia	Senior Manager	3/10/2021	T3 - Long Term Projections	Participate in call with S. Sarna (EY) and S. Panagiotakis (EY) to discuss the assumption on the clawback funds in the FP.	0.50	720.00	360.00
Latham,Willow Genevieve	Senior	3/10/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), F. Mira (EY) and A. Ramirez (EY) to discuss comments on Proposer 1 Analysis presentation, including Sections Introduction, Team, and Experience	1.20	445.00	534.00
Mira,Francisco Jose	Senior Manager	3/10/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), F. Mira (EY) and A. Ramirez (EY) to discuss comments on Proposer 1 Analysis presentation, including Sections Introduction, Team, and Experience	1.20	720.00	864.00
Ramirez,Aaron	Senior	3/10/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), F. Mira (EY) and A. Ramirez (EY) to discuss comments on Proposer 1 Analysis presentation, including Sections Introduction, Team, and Experience	1.20	445.00	534.00
Burr,Jeremy	Manager	3/10/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Chepenik,Adam Brandon	Partner/Principal	3/10/2021	T3 - Long Term Projections	Participate in El Nuevo Dia session on POA with N Jaresko (FOMB)	1.20	870.00	1,044.00
Chepenik,Adam Brandon	Partner/Principal	3/10/2021	T3 - Long Term Projections	Participate in El Nuevo Dia town hall walkthrough meeting	1.40	870.00	1,218.00
Burr,Jeremy	Manager	3/10/2021	T3 - Long Term Projections	Participate in meeting with FOMB and J. Burr (EY) to discuss the PREPA and PRASA costs	0.80	595.00	476.00
Heath,Emma	Senior Manager	3/10/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) and E Heath (EY) about CW real estate workstream	0.40	720.00	288.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	3/10/2021	T3 - Plan of Adjustment	Participate in working session with J. Chan (EY) and J. Ramirez (EY) to update the change in balances analysis of potential eligible POA balances from 06/30/20 to 12/31/20 of the 12/31/2020 cash update report.	0.30	445.00	133.50
Chan, Jonathan	Manager	3/10/2021	T3 - Plan of Adjustment	Participate in working session with J. Chan (EY) and J. Ramirez (EY) to update the change in balances analysis of potential eligible POA balances from 06/30/20 to 12/31/20 of the 12/31/2020 cash update report.	0.30	595.00	178.50
Sarna, Shavi	Senior Manager	3/10/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Sarna, Shavi	Senior Manager	3/10/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Chan, Jonathan	Manager	3/10/2021	T3 - Plan of Adjustment	Perform additional review over the 12/31/20 cash balances reporting workbook analysis on 03/10/21.	0.60	595.00	357.00
Mairena, Daisy	Staff	3/10/2021	T3 - Plan of Adjustment	Perform first level testing of Housing Financing Authority account X063 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	3/10/2021	T3 - Plan of Adjustment	Perform first level testing of Housing Financing Authority account X071 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	3/10/2021	T3 - Plan of Adjustment	Perform first level testing of Housing Financing Authority account X098 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	3/10/2021	T3 - Plan of Adjustment	Perform first level testing of Housing Financing Authority account X101 at Banco Popular as of 12/31/20 testing period.	0.10	245.00	24.50
Chan, Jonathan	Manager	3/10/2021	T3 - Plan of Adjustment	Perform research on potential agency Contributions to the Municipalities for possible inclusion in cash balance reports of Puerto Rico on 03/10/21.	0.30	595.00	178.50
Chan, Jonathan	Manager	3/10/2021	T3 - Plan of Adjustment	Perform research on potential agency Correctional Health for possible inclusion in cash balance reports of Puerto Rico on 03/10/21.	0.20	595.00	119.00
Chan, Jonathan	Manager	3/10/2021	T3 - Plan of Adjustment	Perform research on potential agency Innovation Fund for Agricultural Development for possible inclusion in cash balance reports of Puerto Rico on 03/10/21.	0.20	595.00	119.00
Chan, Jonathan	Manager	3/10/2021	T3 - Plan of Adjustment	Perform research on potential agency Law 70 - OMB Custody for possible inclusion in cash balance reports of Puerto Rico on 03/10/21.	0.40	595.00	238.00
Chawla, Sonia	Manager	3/10/2021	T3 - Plan of Adjustment	Perform second level review of the updated 12/31/2020 testing period draft presentation for the Board on 03/10/2021.	0.70	595.00	416.50
Chawla, Sonia	Manager	3/10/2021	T3 - Plan of Adjustment	Perform second level review of the updates to the 12/31/2020 cash balances reporting workbook analysis which incorporates the latest Relativity workspace data as of 03/10/2021.	1.20	595.00	714.00
Mullins, Daniel R	Executive Director	3/10/2021	T3 - Long Term Projections	PRDOL review of data request on individual program beneficiaries and aggregate benefit payments per program historically and weekly going forward, participate with R Fuentes (FOMB), I. Mass-Garcia (PR Gov), I Gomez (Evertech), A. Kebhaj (EY), D. Berger (EY), D. Mullins (EY) (0.6);	0.60	810.00	486.00
Latham, Willow Genevieve	Senior	3/10/2021	T3 - Long Term Projections	Preliminary research on state broadband program administrative structures for Task #3 (identifying primary information sources and reading summary documents)	3.10	445.00	1,379.50
Burr, Jeremy	Manager	3/10/2021	T3 - Long Term Projections	Prepare a list of changes in PayGo budget requirements from prior years including one-time costs and administrative coverage	0.40	595.00	238.00
Burr, Jeremy	Manager	3/10/2021	T3 - Long Term Projections	Prepare a list of decisions required for the PayGo updates in the fiscal plan	0.80	595.00	476.00
Mullins, Daniel R	Executive Director	3/10/2021	T3 - Long Term Projections	Prepare Act 47 assessment of advisability of incorporating incentives for particular occupations in the tax code and initial review of fiscal analysis	1.10	810.00	891.00
Kebhaj, Suhaib	Senior	3/10/2021	T3 - Long Term Projections	Prepare analysis framework for Act 456 fiscal note	1.10	445.00	489.50
Mullins, Daniel R	Executive Director	3/10/2021	T3 - Long Term Projections	Prepare Central American Games evaluations of estimations of economic and fiscal effects of bid to bring 2022 Central American Games to Puerto Rico	1.30	810.00	1,053.00
Burr, Jeremy	Manager	3/10/2021	T3 - Long Term Projections	Prepare chart on historical budget trends of PayGo to be presented to the FOMB	0.90	595.00	535.50
Burr, Jeremy	Manager	3/10/2021	T3 - Long Term Projections	Prepare chart on historical trends of one-time distributions for PayGo recipients to support the PayGo allocation in the fiscal plan	1.30	595.00	773.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	3/10/2021	T3 - Plan of Adjustment	Prepare draft email to Convention Centre District Authority of Puerto Rico regarding bank account information as of 3/10/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/10/2021	T3 - Plan of Adjustment	Prepare draft email to Economic Development Bank for Puerto Rico regarding bank account information as of 3/10/2021 for 03/31/2021 testing period cash balances requests.	0.30	245.00	73.50
Mairena, Daisy	Staff	3/10/2021	T3 - Plan of Adjustment	Prepare draft email to Highway and Transportation Authority regarding bank account information as of 3/10/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/10/2021	T3 - Plan of Adjustment	Prepare draft email to Institutional Trust of the National Guard of Puerto Rico regarding bank account information as of 3/10/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/10/2021	T3 - Plan of Adjustment	Prepare draft email to Project Corporation ENLACE Cano Martin Pena regarding bank account information as of 3/10/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/10/2021	T3 - Plan of Adjustment	Prepare draft email to Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives regarding bank account information as of 3/10/2021 for 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Mullins, Daniel R	Executive Director	3/10/2021	T3 - Long Term Projections	Prepare final analysis adjustments to Fiscal Note PS 172 tax credit for FOMB	2.90	810.00	2,349.00
Burr, Jeremy	Manager	3/10/2021	T3 - Long Term Projections	Prepare follow-up email regarding the utilities measures included in the CW fiscal plan as it relates to estimating billings	0.60	595.00	357.00
Heath, Emma	Senior Manager	3/10/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Chepenik, Adam Brandon	Partner/Principal	3/10/2021	T3 - Long Term Projections	Prepare responses for El Nuevo Dia script	0.80	870.00	696.00
Berger, Daniel L.	Manager	3/10/2021	T3 - Long Term Projections	Prepare template for first round estimates for the American recovery act effects on Puerto Rico	0.40	595.00	238.00
Barati Stec, Izabella	Manager	3/10/2021	T3 - Long Term Projections	Prepare the initial write up / review for FN of Act 47, on healthcare professional's benefits	1.80	595.00	1,071.00
Kebhaj, Suhaib	Senior	3/10/2021	T3 - Long Term Projections	Provide initial review of act 456 to determine possible fiscal impacts	2.10	445.00	934.50
Kebhaj, Suhaib	Senior	3/10/2021	T3 - Long Term Projections	Provide research on the CARES Act forbearance program	0.70	445.00	311.50
Yodice, Frank	Senior	3/10/2021	T3 - Long Term Projections	Research Individuals with Disabilities Education Act. (IDEA) to determine possible allocations for Puerto Rico	1.40	445.00	623.00
Knapp, Nicole Penelope	Senior	3/10/2021	T3 - Long Term Projections	Respond to feedback on additions to 172 fiscal note	2.80	445.00	1,246.00
Tan, Riyandi	Manager	3/10/2021	T3 - Creditor Mediation Support	Redacted	1.40	595.00	833.00
Santambrogio, Juan	Executive Director	3/10/2021	T3 - Plan of Adjustment	Review Administrative Claims resolution detailed claims	0.90	810.00	729.00
Mira, Francisco Jose	Senior Manager	3/10/2021	T3 - Long Term Projections	Review and analyze Proposer 2 Technical Proposal including Proponent Information, Description and Qualification sections	1.80	720.00	1,296.00
Mairena, Daisy	Staff	3/10/2021	T3 - Plan of Adjustment	Review bank account information related to cash balances received on 03/10/2021 for Housing Financing Authority for the December 31, 2020 testing period.	0.20	245.00	49.00
Santambrogio, Juan	Executive Director	3/10/2021	T3 - Long Term Projections	Review bridge analysis between FOMB fiscal plan projections and Government projections	1.20	810.00	972.00
Leonis, Temisan	Senior	3/10/2021	T3 - Long Term Projections	Review Debtwire Municipals legislation summary of the American Rescue Plan Act.	2.40	445.00	1,068.00
Paez, Fernando Mario	Manager	3/10/2021	T3 - Plan of Adjustment	Review different sources of information, to consolidate and elaborate a document for the Litigation/Creditor mediation workstream	1.60	595.00	952.00
Sanchez-Riveron, Déborah	Staff	3/10/2021	T3 - Plan of Adjustment	Review document production listing as of 3/10/2021 in preparation for December 31, 2020 cash balance report	2.60	245.00	637.00
Santambrogio, Juan	Executive Director	3/10/2021	T3 - Long Term Projections	Review draft bullet points in response to House Bull 120 regarding pension benefits	0.40	810.00	324.00
Tague, Robert	Executive Director	3/10/2021	T3 - Plan of Adjustment	Review draft of FOMB town hall Q&A to provide comments	0.30	810.00	243.00
Tague, Robert	Executive Director	3/10/2021	T3 - Plan of Adjustment	Review ERS claims waterfall analysis provided by A&M	0.40	810.00	324.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mackie,James	Executive Director	3/10/2021	T3 - Long Term Projections	Review eviction and foreclosure relief extensions research	0.60	810.00	486.00
Tague,Robert	Executive Director	3/10/2021	T3 - Plan of Adjustment	Review detail of filed claims related to tax claims	0.60	810.00	486.00
Heath,Emma	Senior Manager	3/10/2021	T3 - Long Term Projections	Review F. Yodice (EY) analysis of Biden bill text	0.80	720.00	576.00
Heath,Emma	Senior Manager	3/10/2021	T3 - Long Term Projections	Review headcount data for purpose of HB120 analysis	1.40	720.00	1,008.00
Glavin,Amanda Jane	Senior	3/10/2021	T3 - Long Term Projections	Review history of Puerto Rico statehood referendums	2.30	445.00	1,023.50
Mullins,Daniel R	Executive Director	3/10/2021	T3 - Long Term Projections	Review initial draft of Fiscal Note Act 47 sections on identification of Act provision, equity, efficiency and revenue yield implications, economic effects and alternatives	1.20	810.00	972.00
Tague,Robert	Executive Director	3/10/2021	T3 - Plan of Adjustment	Review latest draft of CW intergovernmental claims analysis to provide comments to team	0.30	810.00	243.00
Kebhaj,Suhaib	Senior	3/10/2021	T3 - Long Term Projections	Review latest draft of Fiscal Note 172 and prepare for sending to client	1.20	445.00	534.00
Chan,Jonathan	Manager	3/10/2021	T3 - Plan of Adjustment	Review list of accounts present in Fiscal Year 2021 budget not already present in 12/31/20 cash balance report to determine possible required additions as of 03/10/21.	1.40	595.00	833.00
Gelfond,Hilary	Staff	3/10/2021	T3 - Long Term Projections	Review methodology of study on the fiscal implications of hosting the central American games	2.90	245.00	710.50
Mairena,Daisy	Staff	3/10/2021	T3 - Plan of Adjustment	Review multiple accounts that provide detail on newly open/closed, restriction information, bank statements, and signatory information to prepare request to Electric Power Authority (PREPA) - Networks regarding 03/31/2021 requests for confirmation.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/10/2021	T3 - Plan of Adjustment	Review multiple accounts that provide detail on newly open/closed, restriction information, bank statements, and signatory information to prepare request to Housing Financing Authority regarding 03/31/2021 requests for confirmation.	0.60	245.00	147.00
Latham,Willow Genevieve	Senior	3/10/2021	T3 - Long Term Projections	Review of additional comments from F. Mira (EY) on Proponent #1 deck	1.10	445.00	489.50
Barati Stec,Izabella	Manager	3/10/2021	T3 - Long Term Projections	review of initial Act 60 and OZ slide deck, to be updated	1.40	595.00	833.00
Knapp,Nicole Penelope	Senior	3/10/2021	T3 - Long Term Projections	Review of legislative text and data needs for FN 456	1.60	445.00	712.00
Gelfond,Hilary	Staff	3/10/2021	T3 - Long Term Projections	Review process for completing fiscal notes and streamline tasks	0.60	245.00	147.00
Mackie,James	Executive Director	3/10/2021	T3 - Long Term Projections	Review proposal to remove owner-occupied housing from BEA's capital stock data for measuring depreciation in the Fiscal Plan	0.80	810.00	648.00
Mira,Francisco Jose	Senior Manager	3/10/2021	T3 - Long Term Projections	Review Proposer 1 Analysis presentation, including Sections Experience	1.30	720.00	936.00
Knapp,Nicole Penelope	Senior	3/10/2021	T3 - Long Term Projections	Review on the impact of hosting the 2022 Central American Games. Note all assumptions used by Dr. Alameda	2.90	445.00	1,290.50
Knapp,Nicole Penelope	Senior	3/10/2021	T3 - Long Term Projections	Review provided PDF on the impact of hosting the 2022 Central American Games. Note all assumptions used by Dr. Alameda	2.70	445.00	1,201.50
Jacobsen,Katherine Anne	Senior	3/10/2021	T3 - Long Term Projections	Review recent articles on expected nutrition funding for territories in the proposed Biden American Rescue Plan	0.80	445.00	356.00
Yodice,Frank	Senior	3/10/2021	T3 - Long Term Projections	Review relevant sections of CHILD ABUSE PREVENTION AND TREATMENT AND ADOPTION REFORM act and determine implication for Puerto Rico's allocation	0.70	445.00	311.50
Soutendijk,Tyler	Staff	3/10/2021	T3 - Long Term Projections	Review strategy for computing growth opportunity gaps for Opportunity Gap Analysis	2.20	245.00	539.00
Tague,Robert	Executive Director	3/10/2021	T3 - Plan of Adjustment	Review tax credit claims analysis completed by A&M/Dept. of Treasury	0.60	810.00	486.00
Tague,Robert	Executive Director	3/10/2021	T3 - Plan of Adjustment	Review tax credit unsecured claim issue to ascertain diligence steps	0.30	810.00	243.00
Santambrogio,Juan	Executive Director	3/10/2021	T3 - Plan of Adjustment	Review terms of ERS tentative settlement to incorporate into cash analysis	0.70	810.00	567.00
Moran-Eserski,Javier	Senior	3/10/2021	T3 - Long Term Projections	Review the edits made by legal counsel to the section 205 response letter re: "improving property taxes" for accuracy	0.80	445.00	356.00
Moran-Eserski,Javier	Senior	3/10/2021	T3 - Long Term Projections	Review the updated appendix for the 205 response letter, which summarizes the illustrative estimated effects of property tax reform for Puerto Rico for accuracy prior to sharing with legal counsel for review	0.90	445.00	400.50
Yodice,Frank	Senior	3/10/2021	T3 - Long Term Projections	Review Title II, Sections 20012-2022 of the American Rescue Plan to identify allocation sources, infer Puerto Rico's allocation, and add appropriations from each Subtitle to the tracker file	2.10	445.00	934.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Yodice, Frank	Senior	3/10/2021	T3 - Long Term Projections	Review Title II, Sections 2022-2206 of the American Rescue Plan to identify allocation sources, infer Puerto Rico's allocation, and add appropriations from each Subtitle to the tracker file	1.30	445.00	578.50
Leonis, Temisan	Senior	3/10/2021	T3 - Long Term Projections	Review Title VIII of the American Rescue Plan Act of 2021.	1.60	445.00	712.00
Leonis, Temisan	Senior	3/10/2021	T3 - Long Term Projections	Review Title X of the American Rescue Plan Act of 2021.	0.20	445.00	89.00
Leonis, Temisan	Senior	3/10/2021	T3 - Long Term Projections	Review Title XI of the American Rescue Plan Act of 2021.	0.60	445.00	267.00
Santambrogio, Juan	Executive Director	3/10/2021	T3 - Plan of Adjustment	Review treatment of pension cut death trap in previous versions of plan of adjustment and disclosure statement	0.70	810.00	567.00
Berger, Daniel L.	Manager	3/10/2021	T3 - Long Term Projections	Review unemployment data to figure out what we need to request from EVERTECH & FAST PUA (problems with USDOL data)	1.10	595.00	654.50
Powell, Marc	Executive Director	3/10/2021	T3 - Long Term Projections	Review, analyse and amend Proposer 1 Analysis presentation, including Proponent Information, Description and Qualification sections	2.10	810.00	1,701.00
Powell, Marc	Executive Director	3/10/2021	T3 - Long Term Projections	Review, analyse and amend Proposer 1 Analysis presentation, including Sections Introduction, and Team	2.10	810.00	1,701.00
Mira, Francisco Jose	Senior Manager	3/10/2021	T3 - Long Term Projections	Review, analyse and amend Proposer 2 Analysis presentation, including Section Experience	1.30	720.00	936.00
Mira, Francisco Jose	Senior Manager	3/10/2021	T3 - Long Term Projections	Review, analyse and amend Proposer 2 Analysis presentation, including Sections Introduction, and Team	1.90	720.00	1,368.00
Powell, Marc	Executive Director	3/10/2021	T3 - Long Term Projections	Review, analyse and amend Proposer 2 Analysis presentation, including Sections Introduction, and Team	1.70	810.00	1,377.00
Tan, Riyandi	Manager	3/10/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Ramirez, Aaron	Senior	3/10/2021	T3 - Long Term Projections	Revisions to Proposer 1 Analysis presentation, including Sections Introduction, Team, and Experience	2.60	445.00	1,157.00
Yodice, Frank	Senior	3/10/2021	T3 - Long Term Projections	Source census data and calculate Puerto Rico's appropriation based on the proportion provided in CHILD ABUSE PREVENTION AND TREATMENT AND ADOPTION REFORM and update American Rescue Plan Outline	0.40	445.00	178.00
Ramirez, Aaron	Senior	3/10/2021	T3 - Long Term Projections	Task 3 Grant Program Structure Draft Document that transcribed notes related to the development of the program structure package and created a template to iterate upon	2.80	445.00	1,246.00
Dinnen, Eric	Senior Manager	3/10/2021	T3 - Long Term Projections	Team call with Adam	0.50	720.00	360.00
Rubin, Joshua A.	Staff	3/10/2021	T3 - Long Term Projections	Analyze Mayaguez revenue projections	1.10	245.00	269.50
Almbaid, Nahla	Staff	3/10/2021	T3 - Long Term Projections	Update Biden stimulus model with new assumptions from bill	2.40	245.00	588.00
Chan, Jonathan	Manager	3/10/2021	T3 - Plan of Adjustment	Update Reporting workbook for 12/31/2020 reporting period as of 3/10/21.	2.10	595.00	1,249.50
Ramirez, Jessica I.	Senior	3/10/2021	T3 - Plan of Adjustment	Update the 12/31/2020 testing period draft presentation for the Board on 03/10/2021.	2.10	445.00	934.50
Moran-Eserski, Javier	Senior	3/10/2021	T3 - Long Term Projections	Update the section 205 response letter re "improving property taxes" to expand on certain sections as requested by legal counsel	1.60	445.00	712.00
Yodice, Frank	Senior	3/10/2021	T3 - Long Term Projections	Update topics from Title I and Title II following conversation with E. Heath	1.60	445.00	712.00
Berger, Daniel L.	Manager	3/10/2021	T3 - Long Term Projections	Updates to the PRDOL survey data forecast from PRDOL for fiscal plan	2.10	595.00	1,249.50
Federer, Joshua Lee	Staff	3/10/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), M Canter (EY), J Federer (EY), FOMB and advisors to discuss preliminary vacant property analysis	0.70	245.00	171.50
Magrans, Michael J.	Partner/Principal	3/10/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), J Burr (EY), M Canter (EY), J Federer (EY), FOMB and advisors to discuss preliminary vacant property analysis	0.70	870.00	609.00
Canter, Matthew Alan	Manager	3/10/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), M Canter (EY), J Federer (EY), FOMB and advisors to discuss preliminary vacant property analysis	0.70	595.00	416.50
Canter, Matthew Alan	Manager	3/10/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), S Nagarajan (EY), E Anderson (EY), K Chen (EY), and J Federer (EY) to discuss above/below analysis in PBI dashboard	0.50	595.00	297.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chen,Shi	Senior	3/10/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), S Nagarajan (EY), E Anderson (EY), K Chen (EY), and J Federer (EY) to discuss above/below analysis in PBI dashboard	0.50	445.00	222.50
Anderson,Evan W	Manager	3/10/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), S Nagarajan (EY), E Anderson (EY), K Chen (EY), and J Federer (EY) to discuss above/below analysis in PBI dashboard	0.50	595.00	297.50
Federer,Joshua Lee	Staff	3/10/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), S Nagarajan (EY), E Anderson (EY), K Chen (EY), and J Federer (EY) to discuss above/below analysis in PBI dashboard	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	3/10/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), S Nagarajan (EY), E Anderson (EY), K Chen (EY), and J Federer (EY) to discuss above/below analysis in PBI dashboard	0.50	245.00	122.50
Anderson,Evan W	Manager	3/10/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), E Anderson (EY), K Chen (EY), and J Federer (EY) to discuss clustering analysis and asset scoring methodology	0.60	595.00	357.00
Canter,Matthew Alan	Manager	3/10/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), E Anderson (EY), K Chen (EY), and J Federer (EY) to discuss clustering analysis and asset scoring methodology	0.60	595.00	357.00
Chen,Shi	Senior	3/10/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), E Anderson (EY), K Chen (EY), and J Federer (EY) to discuss clustering analysis and asset scoring methodology	0.60	445.00	267.00
Federer,Joshua Lee	Staff	3/10/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), E Anderson (EY), K Chen (EY), and J Federer (EY) to discuss clustering analysis and asset scoring methodology	0.60	245.00	147.00
Nagarajan,Snigdha	Staff	3/10/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), E Anderson (EY), K Chen (EY), and J Federer (EY) to discuss clustering analysis and asset scoring methodology	0.60	245.00	147.00
Canter,Matthew Alan	Manager	3/10/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) , J Federer (EY) about the final vacant property deck to be presented to various advisors	0.30	595.00	178.50
Federer,Joshua Lee	Staff	3/10/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) , J Federer (EY) about the final vacant property deck to be presented to various advisors	0.30	245.00	73.50
Canter,Matthew Alan	Manager	3/10/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) and E Heath (EY) about CW real estate workstream	0.40	595.00	238.00
Bellas,Samuel Scott	Senior Manager	3/10/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), and M Najder (EY) to discuss progress of PBA sample set deck development.	0.60	720.00	432.00
Najder,Michal	Senior	3/10/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), and M Najder (EY) to discuss progress of PBA sample set deck development.	0.60	445.00	267.00
Konstand,Sara	Manager	3/10/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), and M Najder (EY) to discuss progress of PBA sample set deck development.	0.60	595.00	357.00
Canter,Matthew Alan	Manager	3/10/2021	T3 - Long Term Projections	Review vacant property analysis deck provided by J Federer (EY)	0.10	595.00	59.50
Bellas,Samuel Scott	Senior Manager	3/10/2021	T3 - Long Term Projections	Review draft report for restack and future of work for San Juan office portfolio	1.30	720.00	936.00
Canter,Matthew Alan	Manager	3/10/2021	T3 - Long Term Projections	Review and organize PRIDCO deck outline and priorities for the EY team	0.40	595.00	238.00
Canter,Matthew Alan	Manager	3/10/2021	T3 - Long Term Projections	Review dashboard progress and new analytics features updated by EY Team	0.90	595.00	535.50
Canter,Matthew Alan	Manager	3/10/2021	T3 - Long Term Projections	Research HFA (agency) for public information about their business	0.30	595.00	178.50
Canter,Matthew Alan	Manager	3/10/2021	T3 - Long Term Projections	Participate in call with D Alvarez (FOMB) about follow-up with the Housing Finance Agency and email follow-up	0.20	595.00	119.00
Chen,Shi	Senior	3/10/2021	T3 - Long Term Projections	Prepare PRIDCO above/below analysis and deck	1.50	445.00	667.50
Federer,Joshua Lee	Staff	3/10/2021	T3 - Long Term Projections	Email to EY team regarding changes to PRIDCO above/below analysis in PBI dashboard	0.70	245.00	171.50
Federer,Joshua Lee	Staff	3/10/2021	T3 - Long Term Projections	Incorporate feedback provided by advisors to preliminary vacant property analysis	2.40	245.00	588.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Konstand,Sara	Manager	3/10/2021	T3 - Long Term Projections	Incorporate team revisions and continue development of portfolio consolidation and restack options	1.70	595.00	1,011.50
Nagarajan,Snigdha	Staff	3/10/2021	T3 - Long Term Projections	Debug issues arising when publishing ArcGIS maps on app.powerbi	2.60	245.00	637.00
Nagarajan,Snigdha	Staff	3/10/2021	T3 - Long Term Projections	Explore possible variations of clustering analysis without the use of R- predetermine clusters based on multiples of radii and accordingly load predetermined datasets for eases of implementation. No R needed in background PBI	1.70	245.00	416.50
Nagarajan,Snigdha	Staff	3/10/2021	T3 - Long Term Projections	Preliminary exploration and analysis of private transactions file	3.50	245.00	857.50
Najder,Michal	Senior	3/10/2021	T3 - Long Term Projections	Incorporate manager feedback from meeting into PBA deck.	1.80	445.00	801.00
Najder,Michal	Senior	3/10/2021	T3 - Long Term Projections	Complete instructions and set up of materials for further overnight including research and data validation.	0.90	445.00	400.50
Najder,Michal	Senior	3/10/2021	T3 - Long Term Projections	Complete PBA sample set deck revisions to incorporate additional manager feedback and data validation.	1.60	445.00	712.00
Culp,Noelle B.	Senior	3/10/2021	T3 - Long Term Projections	Review 30 June 2017 data provided for ERS ineligible active participants	1.60	405.00	648.00
Culp,Noelle B.	Senior	3/10/2021	T3 - Long Term Projections	Review 30 June 2017 data provided for ERS eligible active participants	1.80	405.00	729.00
Federbush,Samantha	Manager	3/10/2021	T3 - Long Term Projections	Review ERS updated census data as incorporated into the valuation system model to ensure data fields are appropriately captured in system	0.30	519.00	155.70
Hartman,Bryan A	Manager	3/10/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and B Hartman (EY) to discuss PRDE Social Security coverage	0.40	519.00	207.60
Levy,Sheva R	Partner/Principal	3/10/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and B Hartman (EY) to discuss PRDE Social Security coverage	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	3/10/2021	T3 - Long Term Projections	Phone call with Sheva Levy (EY) and Kacy Wallace (EY) to discuss additional calculations for Act 80 considering larger pool of eligible Act 1 participants and HB533	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	3/10/2021	T3 - Plan of Adjustment	Review pension related talking points for plan of adjustment town hall meeting	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	3/10/2021	T3 - Expert Testimony	Participate in call with S Levy (EY) and multiple Proskauer attendees related to HB 120 declaration	0.50	721.00	360.50
Levy,Sheva R	Partner/Principal	3/10/2021	T3 - Long Term Projections	Review key provisions for each pension system to identify differences between HB 120 vs. plan of adjustment	2.10	721.00	1,514.10
Nguyen,Jimmy Hoang Huy	Staff	3/10/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss the required Fiscal Plan liability estimates with the 2017 data update	0.50	271.00	135.50
Nichols,Carly	Senior Manager	3/10/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss the required Fiscal Plan liability estimates with the 2017 data update	0.50	655.00	327.50
Stricklin,Todd	Senior	3/10/2021	T3 - Long Term Projections	Calculate ERS headcount reductions necessary for cost neutrality for Act 80 based on 2019 government-provided data	1.30	405.00	526.50
Stricklin,Todd	Senior	3/10/2021	T3 - Long Term Projections	Calculate ERS FY20-FY49 nominal costs for Act 80 based on 2019 government-provided data	1.90	405.00	769.50
Stuber,Emily Grace	Senior	3/10/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss the required Fiscal Plan liability estimates with the 2017 data update	0.50	405.00	202.50
Stuber,Emily Grace	Senior	3/10/2021	T3 - Long Term Projections	Develop project plan for TRS 2021 fiscal plan coding	1.20	405.00	486.00
Stuber,Emily Grace	Senior	3/10/2021	T3 - Long Term Projections	Review TRS 2017 fiscal plan deferred participant data provided by Milliman to ensure information is consistent with data loaded into the valuation system	1.60	405.00	648.00
Stuber,Emily Grace	Senior	3/10/2021	T3 - Long Term Projections	Review TRS 2017 fiscal plan retired participant data provided by Milliman to ensure information is consistent with data loaded into the valuation system	1.70	405.00	688.50
Stuber,Emily Grace	Senior	3/10/2021	T3 - Long Term Projections	Review TRS 2017 fiscal plan active participant data provided by Milliman to ensure information is consistent with data loaded into the valuation system	1.90	405.00	769.50
Wallace,Kacy	Senior Manager	3/10/2021	T3 - Long Term Projections	Phone call with Sheva Levy (EY) and Kacy Wallace (EY) to discuss additional calculations for Act 80 considering larger pool of eligible Act 1 participants and HB533	0.40	655.00	262.00
Neziroski,David	Staff	3/10/2021	T3 - Fee Applications / Retention	Continue to prepare the January monthly application	1.70	245.00	416.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Latham, Willow Genevieve	Senior	3/11/2021	T3 - Long Term Projections	Additional updates to Proponent #1 deck based on comments from F. Mira (EY)	2.80	445.00	1,246.00
Mackie, James	Executive Director	3/11/2021	T3 - Long Term Projections	Amend description of EY estimates for EITC and CTC	1.40	810.00	1,134.00
Ramirez, Aaron	Senior	3/11/2021	T3 - Long Term Projections	Amend evaluation scorecard for the evaluation of all proponents	1.60	445.00	712.00
Ramirez, Aaron	Senior	3/11/2021	T3 - Long Term Projections	Amend evaluation scorecard for the evaluation of all proponents	1.60	445.00	712.00
Soutendijk, Tyler	Staff	3/11/2021	T3 - Long Term Projections	Amend regression script by consolidating code to nested loops for Opportunity Gap Analysis	1.90	245.00	465.50
Berger, Daniel L.	Manager	3/11/2021	T3 - Long Term Projections	Amend timing of CTC & EITC (change the first year to FY2022 rather than 2021 / inflation adjustments)	0.80	595.00	476.00
Tan, Riyandi	Manager	3/11/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Sanchez-Riveron, Déborah	Staff	3/11/2021	T3 - Plan of Adjustment	Analyze available information for Municipal Revenue Collection Centre accounts related to December 31, 2020 balances report	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	3/11/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for the 12/31/2020 testing period to obtain balance information for Department of Treasury account ending in X308.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	3/11/2021	T3 - Plan of Adjustment	Analyze pending information for Municipal Revenue Collection Centre accounts related to December 31, 2020 balances report	0.60	245.00	147.00
Tan, Riyandi	Manager	3/11/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Barati Stec, Izabella	Manager	3/11/2021	T3 - Long Term Projections	Compare Act 60 and the planned new legislation' provisions	2.20	595.00	1,309.00
Kebhaj, Suhaib	Senior	3/11/2021	T3 - Long Term Projections	Compile Analysis on Rent and mortgage forbearance into ppt deck	1.80	445.00	801.00
Barati Stec, Izabella	Manager	3/11/2021	T3 - Long Term Projections	Compile information on the geographical scope of Act 60	2.10	595.00	1,249.50
Gelfond, Hilary	Staff	3/11/2021	T3 - Long Term Projections	Compose memo on the review of Central American Games study methodology	2.60	245.00	637.00
Gelfond, Hilary	Staff	3/11/2021	T3 - Long Term Projections	Compute economic multipliers for study on the fiscal implications of hosting the central American games	2.90	245.00	710.50
Gelfond, Hilary	Staff	3/11/2021	T3 - Long Term Projections	Compute the SUT impact of hosting the Central American Games in PR	1.20	245.00	294.00
Heath, Emma	Senior Manager	3/11/2021	T3 - Long Term Projections	Conduct further research on higher education funding under CARES, CRRSA and ARP.	3.10	720.00	2,232.00
Yodice, Frank	Senior	3/11/2021	T3 - Long Term Projections	Conduct research on poverty data from the US Census and HHS	0.40	445.00	178.00
Ramirez, Aaron	Senior	3/11/2021	T3 - Long Term Projections	Prepare evaluation scorecard for the evaluation of all proponents to include formulas from previous evaluation document	2.90	445.00	1,290.50
Leonis, Temisan	Senior	3/11/2021	T3 - Long Term Projections	Draft ARP Estimates vs Update tab in Covid Relief Cost breakdown spreadsheet.	1.70	445.00	756.50
Jacobsen, Katherine Anne	Senior	3/11/2021	T3 - Long Term Projections	Draft line by line analysis of funding available to Puerto Rico from title IX of American Rescue Plan	2.20	445.00	979.00
Jacobsen, Katherine Anne	Senior	3/11/2021	T3 - Long Term Projections	Draft line by line analysis of funding available to Puerto Rico from title V of American Rescue Plan	0.90	445.00	400.50
Jacobsen, Katherine Anne	Senior	3/11/2021	T3 - Long Term Projections	Draft line by line analysis of funding available to Puerto Rico from title VI of American Rescue Plan	0.60	445.00	267.00
Jacobsen, Katherine Anne	Senior	3/11/2021	T3 - Long Term Projections	Draft line by line analysis of funding available to Puerto Rico from title VII of American Rescue Plan	1.30	445.00	578.50
Leonis, Temisan	Senior	3/11/2021	T3 - Long Term Projections	Draft notes portion of ARP Tab in Covid Relief Cost breakdown spreadsheet.	2.10	445.00	934.50
Rubin, Joshua A.	Staff	3/11/2021	T3 - Long Term Projections	Draft paragraph summarizing the economic impacts of hosting mega sporting events such as the Olympics or Central American Games	0.80	245.00	196.00
Leonis, Temisan	Senior	3/11/2021	T3 - Long Term Projections	Draft PR Estimates on ARP Tab using CARES Act allocation estimates.	2.20	445.00	979.00
Dubinsky, Shawn	Manager	3/11/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Knapp, Nicole Penelope	Senior	3/11/2021	T3 - Long Term Projections	Draft sections of document to reflect estimated government revenue collected from income taxes, accommodation tax, municipal parent tax, and SUT on ticket sales	1.20	445.00	534.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Knapp,Nicole Penelope	Senior	3/11/2021	T3 - Long Term Projections	Draft sections of document to reflect estimated revenue collected from food and accommodation fees, sponsorship, tickets, and TV spending	1.60	445.00	712.00
Leonis,Temisan	Senior	3/11/2021	T3 - Long Term Projections	Draft sub appropriation analysis from Title XI of the American Rescue Plan Act.	1.60	445.00	712.00
Heath,Emma	Senior Manager	3/11/2021	T3 - Long Term Projections	Email to A. Midha (PJT) regarding provisions of ARP	0.40	720.00	288.00
Knapp,Nicole Penelope	Senior	3/11/2021	T3 - Long Term Projections	Estimate government revenue collected from income taxes, accommodation tax, municipal parent tax, and SUT on ticket sales	2.70	445.00	1,201.50
Knapp,Nicole Penelope	Senior	3/11/2021	T3 - Long Term Projections	Estimate revenue collected from food and accommodation fees, sponsorship, tickets, and TV spending	2.30	445.00	1,023.50
Kebhaj,Suhaib	Senior	3/11/2021	T3 - Long Term Projections	Estimate the number of renters that are having a problem paying rent due to economic hardship related to COVID-19	2.80	445.00	1,246.00
Kebhaj,Suhaib	Senior	3/11/2021	T3 - Long Term Projections	estimate the total rental debt in PR	0.60	445.00	267.00
Gelfond,Hilary	Staff	3/11/2021	T3 - Long Term Projections	Evaluate the fiscal impact of expanding the EITC to Puerto Rico	1.30	245.00	318.50
Knapp,Nicole Penelope	Senior	3/11/2021	T3 - Long Term Projections	Gather data on mortgages distributed each year in PR since 1996 to estimate the average years outstanding on mortgages. Provide to team to estimate impact of payment plan proposal	1.20	445.00	534.00
Sanchez-Riveron,Déborah	Staff	3/11/2021	T3 - Plan of Adjustment	Identify required action items from document production listing review as of 3/11/2021 in preparation for December 31, 2020 cash balance report	0.80	245.00	196.00
Yodice,Frank	Senior	3/11/2021	T3 - Long Term Projections	In relation to Title II, Section 2921 of the American Rescue Plan, read the Older Americans Act of 1965 to identify relevant sections cited in the American Rescue Plan and determine implication of Puerto Rico	0.60	445.00	267.00
Mullins,Daniel R	Executive Director	3/11/2021	T3 - Long Term Projections	Macro Fiscal Plan working Group session McK, FOMB, EY, participate in working group session with McK and EY to identify assumptions and estimates required for Fiscal Plan revolving around Puerto Rico specific capital depreciation rates and effects of mortgage and rental payment forbearance on downstream consumption (0.6);	0.60	810.00	486.00
Burr,Jeremy	Manager	3/11/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garileti (McKinsey), S. O'Rourke (McKinsey), L. Sanchez (McKinsey), J. Burr (EY), S. Levy (EY), S. Sarna (EY), S. Panagiotakis (EY) and R. Tan (EY) to discuss reconciliation of FOMB Fiscal Plan to Government Fiscal Plan reconciliation, updates to pension reconciliation, and non-budgeted expenses.	0.60	595.00	357.00
Tan,Riyandi	Manager	3/11/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garileti (McKinsey), S. O'Rourke (McKinsey), L. Sanchez (McKinsey), J. Burr (EY), S. Levy (EY), S. Sarna (EY), S. Panagiotakis (EY) and R. Tan (EY) to discuss reconciliation of FOMB Fiscal Plan to Government Fiscal Plan reconciliation, updates to pension reconciliation, and non-budgeted expenses.	0.60	595.00	357.00
Sarna,Shavi	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garileti (McKinsey), S. O'Rourke (McKinsey), L. Sanchez (McKinsey), J. Burr (EY), S. Levy (EY), S. Sarna (EY), S. Panagiotakis (EY) and R. Tan (EY) to discuss reconciliation of FOMB Fiscal Plan to Government Fiscal Plan reconciliation, updates to pension reconciliation, and non-budgeted expenses.	0.60	720.00	432.00
Levy,Sheva R	Partner/Principal	3/11/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garileti (McKinsey), S. O'Rourke (McKinsey), L. Sanchez (McKinsey), J. Burr (EY), S. Levy (EY), S. Sarna (EY), S. Panagiotakis (EY) and R. Tan (EY) to discuss reconciliation of FOMB Fiscal Plan to Government Fiscal Plan reconciliation, updates to pension reconciliation, and non-budgeted expenses.	0.60	721.00	432.60
Panagiotakis,Sofia	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garileti (McKinsey), S. O'Rourke (McKinsey), L. Sanchez (McKinsey), J. Burr (EY), S. Levy (EY), S. Sarna (EY), S. Panagiotakis (EY) and R. Tan (EY) to discuss reconciliation of FOMB Fiscal Plan to Government Fiscal Plan reconciliation, updates to pension reconciliation, and non-budgeted expenses.	0.60	720.00	432.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tan,Riyandi	Manager	3/11/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garileti (McKinsey), S. O'Rourke (McKinsey), L. Sanchez (McKinsey), S. Levy (EY), S. Panagiotakis (EY) and R. Tan (EY) to discuss Government Fiscal Plan, pension reconciliation and union agreements.	0.60	595.00	357.00
Levy,Sheva R	Partner/Principal	3/11/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garileti (McKinsey), S. O'Rourke (McKinsey), L. Sanchez (McKinsey), S. Levy (EY), S. Panagiotakis (EY) and R. Tan (EY) to discuss Government Fiscal Plan, pension reconciliation and union agreements.	0.60	721.00	432.60
Panagiotakis,Sofia	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garileti (McKinsey), S. O'Rourke (McKinsey), L. Sanchez (McKinsey), S. Levy (EY), S. Panagiotakis (EY) and R. Tan (EY) to discuss Government Fiscal Plan, pension reconciliation and union agreements.	0.60	720.00	432.00
Tan,Riyandi	Manager	3/11/2021	T3 - Long Term Projections	Participate in a call with J. Rebolledo (McKinsey), S. O'Rourke (McKinsey), J. Davis (McKinsey), A. Pagola (McKinsey), J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY) and R. Tan (EY) to discuss FOMB Fiscal Plan to Government Fiscal Plan reconciliation, and updates to 30 year cash projection prior to board meeting.	0.40	595.00	238.00
Sarna,Shavi	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in a call with J. Rebolledo (McKinsey), S. O'Rourke (McKinsey), J. Davis (McKinsey), A. Pagola (McKinsey), J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY) and R. Tan (EY) to discuss FOMB Fiscal Plan to Government Fiscal Plan reconciliation, and updates to 30 year cash projection prior to board meeting.	0.40	720.00	288.00
Santambrogio,Juan	Executive Director	3/11/2021	T3 - Long Term Projections	Participate in a call with J. Rebolledo (McKinsey), S. O'Rourke (McKinsey), J. Davis (McKinsey), A. Pagola (McKinsey), J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY) and R. Tan (EY) to discuss FOMB Fiscal Plan to Government Fiscal Plan reconciliation, and updates to 30 year cash projection prior to board meeting.	0.40	810.00	324.00
Panagiotakis,Sofia	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in a call with J. Rebolledo (McKinsey), S. O'Rourke (McKinsey), J. Davis (McKinsey), A. Pagola (McKinsey), J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY) and R. Tan (EY) to discuss FOMB Fiscal Plan to Government Fiscal Plan reconciliation, and updates to 30 year cash projection prior to board meeting.	0.40	720.00	288.00
Sarna,Shavi	Senior Manager	3/11/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Tan,Riyandi	Manager	3/11/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Santambrogio,Juan	Executive Director	3/11/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Tan,Riyandi	Manager	3/11/2021	T3 - Creditor Mediation Support	Redacted	0.10	595.00	59.50
Panagiotakis,Sofia	Senior Manager	3/11/2021	T3 - Creditor Mediation Support	Redacted	0.10	720.00	72.00
Tague,Robert	Executive Director	3/11/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Moran-Eserski,Javier	Senior	3/11/2021	T3 - Creditor Mediation Support	Redacted	0.20	445.00	89.00
Chepenik,Adam Brandon	Partner/Principal	3/11/2021	T3 - Long Term Projections	Participate in call on ERS follow up with M Lopez (FOMB) and A Chepenik (EY)	0.60	870.00	522.00
Mackie,James	Executive Director	3/11/2021	T3 - Long Term Projections	Participate in call w/McK and FOMB, and RAS on macro projections for Fiscal Plan	1.00	810.00	810.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	3/11/2021	T3 - Long Term Projections	Participate in call with C Ortiz (FOMB) and J. Burr (EY) to discuss the outstanding due diligence items to finish the PayGo deck	0.30	595.00	178.50
Burr,Jeremy	Manager	3/11/2021	T3 - Long Term Projections	Participate in call with C Tirado (Retiro), J. Burr (EY) and C Ortiz (FOMB) to discuss the forecast for pensioners and one-time payments to estimate PayGo for FY22	1.20	595.00	714.00
Chepenik,Adam Brandon	Partner/Principal	3/11/2021	T3 - Plan of Adjustment	Participate in call with D house, A Chepenik (EY) and senate staff on POA	0.90	870.00	783.00
Berger,Daniel L.	Manager	3/11/2021	T3 - Long Term Projections	Participate in call with D. Berger (EY) and E. Heath (EY) regarding EITC terms of Biden bill	0.20	595.00	119.00
Heath,Emma	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in call with D. Berger (EY) and E. Heath (EY) regarding EITC terms of Biden bill	0.20	720.00	144.00
Burr,Jeremy	Manager	3/11/2021	T3 - Long Term Projections	Participate in call with E Heath (EY) and J Burr (EY) to discuss the HB120 bill and required headcount data for the analysis	0.50	595.00	297.50
Heath,Emma	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in call with E Heath (EY) and J Burr (EY) to discuss the HB120 bill and required headcount data for the analysis	0.50	720.00	360.00
Mackie,James	Executive Director	3/11/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinney, S. Levy (EY), J. Mackie (EY), S. Sarna (EY), S. Panagiotakis (EY), and E. Heath (EY) to discuss progress on the fiscal plan update.	0.50	810.00	405.00
Sarna,Shavi	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinney, S. Levy (EY), J. Mackie (EY), S. Sarna (EY), S. Panagiotakis (EY), and E. Heath (EY) to discuss progress on the fiscal plan update.	0.50	720.00	360.00
Heath,Emma	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinney, S. Levy (EY), J. Mackie (EY), S. Sarna (EY), S. Panagiotakis (EY), and E. Heath (EY) to discuss progress on the fiscal plan update.	0.50	720.00	360.00
Levy,Sheva R	Partner/Principal	3/11/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinney, S. Levy (EY), J. Mackie (EY), S. Sarna (EY), S. Panagiotakis (EY), and E. Heath (EY) to discuss progress on the fiscal plan update.	0.50	721.00	360.50
Panagiotakis,Sofia	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinney, S. Levy (EY), J. Mackie (EY), S. Sarna (EY), S. Panagiotakis (EY), and E. Heath (EY) to discuss progress on the fiscal plan update.	0.50	720.00	360.00
Mullins,Daniel R	Executive Director	3/11/2021	T3 - Long Term Projections	Participate in call with G Ojeda (FOMB), G Maldonado (FOMB), E Heath (EY), A Chepenik (EY), D Mullins (EY), and J Mackie (EY) to discuss OZ response to M Cidre (DDEC)	0.60	810.00	486.00
Mackie,James	Executive Director	3/11/2021	T3 - Long Term Projections	Participate in call with G Ojeda (FOMB), G Maldonado (FOMB), E Heath (EY), A Chepenik (EY), D Mullins (EY), and J Mackie (EY) to discuss OZ response to M Cidre (DDEC)	0.60	810.00	486.00
Heath,Emma	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in call with G Ojeda (FOMB), G Maldonado (FOMB), E Heath (EY), A Chepenik (EY), D Mullins (EY), and J Mackie (EY) to discuss OZ response to M Cidre (DDEC)	0.60	720.00	432.00
Chepenik,Adam Brandon	Partner/Principal	3/11/2021	T3 - Long Term Projections	Participate in call with G Ojeda (FOMB), G Maldonado (FOMB), E Heath (EY), A Chepenik (EY), D Mullins (EY), and J Mackie (EY) to discuss OZ response to M Cidre (DDEC)	0.60	870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	3/11/2021	T3 - Long Term Projections	Participate in call with McKinsey and EY to discuss ERS asset reconciliation. EY participants are A Chepenik (EY), J Santambrogio (EY) and S Levy (EY)	0.30	870.00	261.00
Levy,Sheva R	Partner/Principal	3/11/2021	T3 - Long Term Projections	Participate in call with McKinsey and EY to discuss ERS asset reconciliation. EY participants are A Chepenik (EY), J Santambrogio (EY) and S Levy (EY)	0.30	721.00	216.30
Santambrogio,Juan	Executive Director	3/11/2021	T3 - Long Term Projections	Participate in call with McKinsey and EY to discuss ERS asset reconciliation. EY participants are A Chepenik (EY), J Santambrogio (EY) and S Levy (EY)	0.30	810.00	243.00
Chepenik,Adam Brandon	Partner/Principal	3/11/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB),A Chepenik (EY) and Mckinsey to discuss fiscal plan forecast updates	1.10	870.00	957.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sarna,Shavi	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), McKinsey, J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the fiscal plan NOV.	1.40	720.00	1,008.00
Santambrogio,Juan	Executive Director	3/11/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), McKinsey, J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the fiscal plan NOV.	1.40	810.00	1,134.00
Panagiotakis,Sofia	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), McKinsey, J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the fiscal plan NOV.	1.40	720.00	1,008.00
Burr,Jeremy	Manager	3/11/2021	T3 - Long Term Projections	Participate in call with R Tan (EY), S Sarna (EY) and S Panagiotakis (EY) to discuss the PREPA and PRASA costs in the fiscal plan as well as the Tourism measures adjustments	1.50	595.00	892.50
Sarna,Shavi	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in call with R Tan (EY), S Sarna (EY) and S Panagiotakis (EY) to discuss the PREPA and PRASA costs in the fiscal plan as well as the Tourism measures adjustments	1.50	720.00	1,080.00
Panagiotakis,Sofia	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in call with R Tan (EY), S Sarna (EY) and S Panagiotakis (EY) to discuss the PREPA and PRASA costs in the fiscal plan as well as the Tourism measures adjustments	1.50	720.00	1,080.00
Chawla,Sonia	Manager	3/11/2021	T3 - Plan of Adjustment	Participate in call with R. Tague (EY) and S. Chawla (EY) to discuss information for CRIM accounts for the 12/31/2020 rollforward period.	0.20	595.00	119.00
Tague,Robert	Executive Director	3/11/2021	T3 - Plan of Adjustment	Participate in call with R. Tague (EY) and S. Chawla (EY) to discuss information for CRIM accounts for the 12/31/2020 rollforward period.	0.20	810.00	162.00
Levy,Sheva R	Partner/Principal	3/11/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and J Burr (EY) to discuss the PayGo estimations in the CW fiscal plan submission by the government	0.50	721.00	360.50
Burr,Jeremy	Manager	3/11/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and J Burr (EY) to discuss the PayGo estimations in the CW fiscal plan submission by the government	0.50	595.00	297.50
Chepenik,Adam Brandon	Partner/Principal	3/11/2021	T3 - Plan of Adjustment	Participate in call with T Bauserman (house) and A Chepenik (EY) on POA	0.90	870.00	783.00
Latham,Willow Genevieve	Senior	3/11/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY) and F. Mira (EY) to discuss Proposer 1 Analysis legal entity structure and responsiveness of legal forms of the proposal	0.80	445.00	356.00
Mira,Francisco Jose	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY) and F. Mira (EY) to discuss Proposer 1 Analysis legal entity structure and responsiveness of legal forms of the proposal	0.80	720.00	576.00
Latham,Willow Genevieve	Senior	3/11/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY) and F. Mira (EY) to discuss updates and comments on Proposer 1 Analysis presentation, Introduction and Experience sections	0.90	445.00	400.50
Mira,Francisco Jose	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY) and F. Mira (EY) to discuss updates and comments on Proposer 1 Analysis presentation, Introduction and Experience sections	0.90	720.00	648.00
Paez,Fernando Mario	Manager	3/11/2021	T3 - Plan of Adjustment	Prepare Litigation/Mediation documentation report	1.80	595.00	1,071.00
Burr,Jeremy	Manager	3/11/2021	T3 - Long Term Projections	Prepare a summary of differences between the pension tabs in the FOMB versus the Government fiscal plans	0.60	595.00	357.00
Chepenik,Adam Brandon	Partner/Principal	3/11/2021	T3 - Long Term Projections	Prepare additional analysis on UPR potential allocation from Biden bill	1.10	870.00	957.00
Mullins,Daniel R	Executive Director	3/11/2021	T3 - Long Term Projections	Prepare DDEC working session materials for N. Jaresko including foundational information to produce slide deck and defining content based on past Act 60 and OZ letters	1.70	810.00	1,377.00
Sanchez-Riveron,Déborah	Staff	3/11/2021	T3 - Plan of Adjustment	Prepare draft email to Banco Popular to follow up on Department of Treasury and CRIM accounts as of 3/11/2021 for 12/31/2020 testing period cash balances requests.	0.30	245.00	73.50
Mairena,Daisy	Staff	3/11/2021	T3 - Plan of Adjustment	Prepare draft email to Land Administration regarding bank account information as of 3/11/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	3/11/2021	T3 - Plan of Adjustment	Prepare draft email to Ports Authority regarding bank account information as of 3/11/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/11/2021	T3 - Plan of Adjustment	Prepare draft email to Public Private Partnership Authority regarding bank account information as of 3/11/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/11/2021	T3 - Plan of Adjustment	Prepare draft email to Tourism Company regarding bank account information as of 3/11/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Heath,Emma	Senior Manager	3/11/2021	T3 - Long Term Projections	Prepare email to N. Jaresko (FOMB) and M. Lopez (FOMB) regarding higher education funding under COVID stimulus	1.10	720.00	792.00
Ramirez,Jessica I.	Senior	3/11/2021	T3 - Plan of Adjustment	Prepare external version of supporting workbook for the 12/31/2020 cash balance presentation to share with counsel, as of 03/11/2021.	2.80	445.00	1,246.00
Burr,Jeremy	Manager	3/11/2021	T3 - Long Term Projections	Prepare headcount updates for the instrumentalities to support analysis of House Bill 120	1.20	595.00	714.00
Glavin,Amanda Jane	Senior	3/11/2021	T3 - Long Term Projections	Prepare initial introduction for statehood writeup	2.20	445.00	979.00
Almbaid,Nahla	Staff	3/11/2021	T3 - Long Term Projections	Prepare new data to add to the Biden stimulus model	2.60	245.00	637.00
Burr,Jeremy	Manager	3/11/2021	T3 - Long Term Projections	Prepare response to FOMB regarding decisions made to PRITA regarding the FY21 budget	0.40	595.00	238.00
Santambrogio,Juan	Executive Director	3/11/2021	T3 - Plan of Adjustment	Prepare summary histogram analysis on pension benefits in relation to proposed cuts to be send to N Jaresko (FOMB)	0.40	810.00	324.00
Berger,Daniel L.	Manager	3/11/2021	T3 - Long Term Projections	Prepare template for EVERTECH to get unemployment data (problems with current data source USDOL)	1.30	595.00	773.50
Berger,Daniel L.	Manager	3/11/2021	T3 - Long Term Projections	Prepare template for FAST PUA to get unemployment data (problems with current data source USDOL)	1.30	595.00	773.50
Burr,Jeremy	Manager	3/11/2021	T3 - Long Term Projections	Prepare updates to the pension deck based on discussion with Cecile	0.40	595.00	238.00
Soutendijk,Tyler	Staff	3/11/2021	T3 - Long Term Projections	Project Total Federal Funds data through calendar year 2023 for read-in to EY Macro Model	0.60	245.00	147.00
Campbell,Nnaji-Semayi	Senior	3/11/2021	T3 - Long Term Projections	Proposer 1 updates to summary of finding, tech approach and workplan/budget based on comments	2.30	445.00	1,023.50
Campbell,Nnaji-Semayi	Senior	3/11/2021	T3 - Long Term Projections	Proposer 2 updates based on comments	0.70	445.00	311.50
Berger,Daniel L.	Manager	3/11/2021	T3 - Long Term Projections	Pull data from the Puerto Rico Community Survey for CDCTC analysis as part of the biden stimulus	0.40	595.00	238.00
Dubinsky,Shawn	Manager	3/11/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Heath,Emma	Senior Manager	3/11/2021	T3 - Long Term Projections	Research higher education provisions of Biden bill	1.40	720.00	1,008.00
Barati Stec,Izabella	Manager	3/11/2021	T3 - Long Term Projections	Research on healthcare professional' classifications and salaries in PR	2.30	595.00	1,368.50
Mackie,James	Executive Director	3/11/2021	T3 - Long Term Projections	Research subsidies for rent and housing in American Rescue Package (COVID relief)	0.40	810.00	324.00
Tague,Robert	Executive Director	3/11/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Tan,Riyandi	Manager	3/11/2021	T3 - Creditor Mediation Support	Redacted	1.40	595.00	833.00
Tan,Riyandi	Manager	3/11/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Panagiotakis,Sofia	Senior Manager	3/11/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Mullins,Daniel R	Executive Director	3/11/2021	T3 - Long Term Projections	Review Act 60 / OZ regulations status of compliance with FOMB guidance	1.20	810.00	972.00
Chawla,Sonia	Manager	3/11/2021	T3 - Plan of Adjustment	Review analysis of available vs pending information for Municipal Revenue Collection Centre accounts related to the December 31, 2020 balances report.	0.90	595.00	535.50
Powell,Marc	Executive Director	3/11/2021	T3 - Long Term Projections	Review and analyze Proposer 2 Technical Proposal including Proponent Information, Description and Qualification sections	2.70	810.00	2,187.00
Barati Stec,Izabella	Manager	3/11/2021	T3 - Long Term Projections	Review and update Act 60 slide for NAJ talking points	1.20	595.00	714.00
Heath,Emma	Senior Manager	3/11/2021	T3 - Long Term Projections	Review and update HB120 slides	0.50	720.00	360.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Leonis,Temisan	Senior	3/11/2021	T3 - Long Term Projections	Review ARP tab of the Covid Relief Cost breakdown spreadsheet.	2.40	445.00	1,068.00
Mullins,Daniel R	Executive Director	3/11/2021	T3 - Long Term Projections	Review Central American Games evaluation of final estimates and report on potential economic impact and EY alternative estimates	2.60	810.00	2,106.00
Gelfond,Hilary	Staff	3/11/2021	T3 - Long Term Projections	Review changes to CTC and EITC in signed American Rescue Plan and their application to PR	0.40	245.00	98.00
Santambrogio,Juan	Executive Director	3/11/2021	T3 - Plan of Adjustment	Review classification of CRIM bank account for collection of 1.03% property tax	0.30	810.00	243.00
Tague,Robert	Executive Director	3/11/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Gelfond,Hilary	Staff	3/11/2021	T3 - Long Term Projections	Review DDEC updated OZ regulations to compile into slides	0.80	245.00	196.00
Heath,Emma	Senior Manager	3/11/2021	T3 - Long Term Projections	Review EITC provisions of house passed version of ARP.	0.40	720.00	288.00
Mackie,James	Executive Director	3/11/2021	T3 - Long Term Projections	Review EY estimates for CTC	1.40	810.00	1,134.00
Tague,Robert	Executive Director	3/11/2021	T3 - Long Term Projections	Review final fiscal note on Act 172 with analysis	1.10	810.00	891.00
Mullins,Daniel R	Executive Director	3/11/2021	T3 - Long Term Projections	Review Fiscal Plan macro estimates progress evaluation and analysis framework adjustment to EITC, CTC, depreciation model and housing and rent forbearance provisions	2.40	810.00	1,944.00
Soutendijk,Tyler	Staff	3/11/2021	T3 - Long Term Projections	Review HB 28 regulation on Air Traffic Control	0.30	245.00	73.50
Glavin,Amanda Jane	Senior	3/11/2021	T3 - Long Term Projections	Review history of referendums from the most recent 5 states added to the Union	1.20	445.00	534.00
Berger,Daniel L.	Manager	3/11/2021	T3 - Long Term Projections	Review JCT / legislative text to understand the first year for the EITC / CTC	1.40	595.00	833.00
Tan,Riyandi	Manager	3/11/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Santambrogio,Juan	Executive Director	3/11/2021	T3 - Plan of Adjustment	Review latest information on ADR and ACR claims based on claims reconciliation analysis	0.60	810.00	486.00
Mullins,Daniel R	Executive Director	3/11/2021	T3 - Long Term Projections	Review Mortgage forbearance report findings and extension to rental forbearance in Puerto Rico	0.70	810.00	567.00
Mairena,Daisy	Staff	3/11/2021	T3 - Plan of Adjustment	Review multiple accounts that provide detail on newly open/closed, restriction information, bank statements, and signatory information to prepare request to Authority for the Financing of Infrastructure of Puerto Rico regarding 03/31/2021 requests for confirmation.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/11/2021	T3 - Plan of Adjustment	Review multiple accounts that provide detail on newly open/closed, restriction information, bank statements, and signatory information to prepare request to Puerto Rico Aqueduct and Sewer Authority (PRASA) regarding 03/31/2021 requests for confirmation.	0.60	245.00	147.00
Almbaid,Nahla	Staff	3/11/2021	T3 - Long Term Projections	Review news release to identify data for the regular UI model	2.10	245.00	514.50
Barati Stec,Izabella	Manager	3/11/2021	T3 - Long Term Projections	Review of Opportunity Zones legislation, review of updated slide on Opportunity Zones	1.30	595.00	773.50
Kebhaj,Suhaib	Senior	3/11/2021	T3 - Long Term Projections	Review PC 28 to determine resources required to analyse and prepare a fiscal note	1.20	445.00	534.00
Tan,Riyandi	Manager	3/11/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Chan,Jonathan	Manager	3/11/2021	T3 - Plan of Adjustment	Review production list analysis for 12/31/2020 reporting period as of 3/11/21.	0.40	595.00	238.00
Kebhaj,Suhaib	Senior	3/11/2021	T3 - Long Term Projections	Review Puerto Rico sources of data on mortgage forbearances	1.60	445.00	712.00
Chan,Jonathan	Manager	3/11/2021	T3 - Plan of Adjustment	Review reporting workbook prepared for sharing with external parties for 12/31/2020 reporting period.	0.90	595.00	535.50
Burr,Jeremy	Manager	3/11/2021	T3 - Long Term Projections	Review rum cover-over in the CW FP submitted by the Gov't	0.90	595.00	535.50
Yodice,Frank	Senior	3/11/2021	T3 - Long Term Projections	Review Sections 2921 and 2922 of American Rescue Plan Title II to determine allocations and determine implication for Puerto Rico	0.30	445.00	133.50
Burr,Jeremy	Manager	3/11/2021	T3 - Long Term Projections	Review the Government Fiscal plan for variances to the CW plan as it relates to pension obligations	1.70	595.00	1,011.50
Panagiotakis,Sofia	Senior Manager	3/11/2021	T3 - Long Term Projections	Review the Governor's Fiscal Plan	1.30	720.00	936.00
Burr,Jeremy	Manager	3/11/2021	T3 - Long Term Projections	Review the PayGo submission in the CW fiscal plan submitted by the Gov't	1.30	595.00	773.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Moran-Eserski,Javier	Senior	3/11/2021	T3 - Creditor Mediation Support	Redacted	0.40	445.00	178.00
Thomas,Richard I	Partner/Principal	3/11/2021	T3 - Plan of Adjustment	Review the updated 12/31/2020 testing period draft presentation for the Board on 03/11/2021.	0.30	870.00	261.00
Thomas,Richard I	Partner/Principal	3/11/2021	T3 - Plan of Adjustment	Review the updates to the 12/31/2020 cash balances update presentation with changes to incorporate estimated balances as of 03/11/2021.	0.20	870.00	174.00
Yodice,Frank	Senior	3/11/2021	T3 - Long Term Projections	Review Title II, Sections 2206-2912 of the American Rescue Plan to identify allocation sources, infer Puerto Rico's allocation, and add appropriations from each Subtitle to the tracker file	3.40	445.00	1,513.00
Gelfond,Hilary	Staff	3/11/2021	T3 - Long Term Projections	Review underlying macroeconomic assumptions that go into fiscal plan	1.10	245.00	269.50
Santambrogio,Juan	Executive Director	3/11/2021	T3 - Long Term Projections	Review updated analysis of bridge between Government FP and FOMB FP projections	0.70	810.00	567.00
Mullins,Daniel R	Executive Director	3/11/2021	T3 - Long Term Projections	Review validity of economic estimates of the costs and effects of hosting Central American Games and evaluations of third party assessment	0.90	810.00	729.00
Mira,Francisco Jose	Senior Manager	3/11/2021	T3 - Long Term Projections	Review, analyse and amend Proposer 1 Analysis presentation, including appendices	1.40	720.00	1,008.00
Mira,Francisco Jose	Senior Manager	3/11/2021	T3 - Long Term Projections	Review, analyse and amend Proposer 1 Analysis presentation, including Financial Summary section and Financial Proposal	2.40	720.00	1,728.00
Mira,Francisco Jose	Senior Manager	3/11/2021	T3 - Long Term Projections	Review, analyse and amend Proposer 1 Analysis presentation, including Technical Approach and Workplan sections	1.60	720.00	1,152.00
Powell,Marc	Executive Director	3/11/2021	T3 - Long Term Projections	Review, analyse and amend Proposer 2 Analysis presentation, including Section Experience	1.10	810.00	891.00
Panagiotakis,Sofia	Senior Manager	3/11/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Ramirez,Aaron	Senior	3/11/2021	T3 - Long Term Projections	Revisions to Proposer 1 Analysis presentation, including Sections Introduction, Team, and Experience	1.60	445.00	712.00
Berger,Daniel L.	Manager	3/11/2021	T3 - Long Term Projections	Search for data for disaster relief funding over time (or total federal funds) to Puerto Rico for revenue updates as requested to McKinsey (this would harmonize assumptions in our models)	1.40	595.00	833.00
Rubin,Joshua A.	Staff	3/11/2021	T3 - Long Term Projections	Review Regulation 9248	0.60	245.00	147.00
Rubin,Joshua A.	Staff	3/11/2021	T3 - Long Term Projections	Review regulation relating to opportunity zones	0.80	245.00	196.00
Scales,Dwight A.	Senior	3/11/2021	T3 - Long Term Projections	Update Early Retirement Budget file and correspond with EY Team on progress made with this analysis	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/11/2021	T3 - Plan of Adjustment	Update Exhibit J of the Debtor's Cash Section of the POA DS on 03/11/2021 with account statuses as of the 12/31/2020 testing period.	0.90	445.00	400.50
Ramirez,Jessica I.	Senior	3/11/2021	T3 - Plan of Adjustment	Update Exhibit J of the Debtor's Cash Section of the POA DS on 03/11/2021 with cash balances as of the 12/31/2020 testing period.	0.90	445.00	400.50
Ramirez,Jessica I.	Senior	3/11/2021	T3 - Plan of Adjustment	Update Exhibit J of the Debtor's Cash Section of the POA DS on 03/11/2021 with restrictions designations as of the 12/31/2020 testing period.	0.90	445.00	400.50
Venkatramanan,Siddhu	Manager	3/11/2021	T3 - Plan of Adjustment	Update fields within the Relativity workspace to implement changes for the 12/31/2020 testing period as of 03/11/2021.	2.80	595.00	1,666.00
Berger,Daniel L.	Manager	3/11/2021	T3 - Long Term Projections	Update full set of calculations for CTC / EITC revenue (SUT) implications	1.40	595.00	833.00
Chan,Jonathan	Manager	3/11/2021	T3 - Plan of Adjustment	Update reporting workbook for 12/31/2020 as of 3/11/21 to account for Inconclusive accounts.	2.60	595.00	1,547.00
Chawla,Sonia	Manager	3/11/2021	T3 - Plan of Adjustment	Update the 03/31/2020 cash balances reporting workbook analysis tie out as of 03/11/2021.	1.40	595.00	833.00
Latham,Willow Genevieve	Senior	3/11/2021	T3 - Long Term Projections	Updates to Proponent #2 deck based on comments from F. Mira (EY)	1.10	445.00	489.50
Soutendijk,Tyler	Staff	3/11/2021	T3 - Long Term Projections	Validate IMPLAN multipliers for review of Puerto Rican bid for Central American Games	0.20	245.00	49.00
Paez,Fernando Mario	Manager	3/11/2021	T3 - Plan of Adjustment	Work on the Litigation/Mediation documentation report and reading over additional documents related to the questions from creditors and answers from legal counsel	2.20	595.00	1,309.00
Canter,Matthew Alan	Manager	3/11/2021	T3 - Long Term Projections	Participate in a meeting with M Canter (EY) and E Anderson (EY) about PRIDCO status and revenue enhancement	0.30	595.00	178.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Anderson,Evan W	Manager	3/11/2021	T3 - Long Term Projections	Participate in a meeting with M Canter (EY) and E Anderson (EY) about PRIDCO status and revenue enhancement	0.30	595.00	178.50
Canter,Matthew Alan	Manager	3/11/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and M Canter (EY) to discuss PRIDCO lease scoring analysis and benchmarking criteria.	0.60	595.00	357.00
Anderson,Evan W	Manager	3/11/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and M Canter (EY) to discuss PRIDCO lease scoring analysis and benchmarking criteria.	0.60	595.00	357.00
Chen,Shi	Senior	3/11/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), S Nagarajan (EY), E Anderson (EY), K Chen (EY), and J Federer (EY) to discuss clustering analysis progress and criteria for asset scoring	1.10	445.00	489.50
Nagarajan,Snigdha	Staff	3/11/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), S Nagarajan (EY), E Anderson (EY), K Chen (EY), and J Federer (EY) to discuss clustering analysis progress and criteria for asset scoring	1.10	245.00	269.50
Anderson,Evan W	Manager	3/11/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), S Nagarajan (EY), E Anderson (EY), K Chen (EY), and J Federer (EY) to discuss clustering analysis progress and criteria for asset scoring	1.10	595.00	654.50
Federer,Joshua Lee	Staff	3/11/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), S Nagarajan (EY), E Anderson (EY), K Chen (EY), and J Federer (EY) to discuss clustering analysis progress and criteria for asset scoring	1.10	245.00	269.50
Canter,Matthew Alan	Manager	3/11/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), S Nagarajan (EY), E Anderson (EY), K Chen (EY), and J Federer (EY) to discuss clustering analysis progress and criteria for asset scoring	1.10	595.00	654.50
Najder,Michal	Senior	3/11/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY) and D Robles (EY) to discuss information needed from broker calls for PBA sample set deck.	0.30	445.00	133.50
Robles,Daniel Alexander	Manager	3/11/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY) and D Robles (EY) to discuss information needed from broker calls for PBA sample set deck.	0.30	595.00	178.50
Najder,Michal	Senior	3/11/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), D. Robles (EY), and J Federer (EY) to discuss PBA sample set deck.	0.20	445.00	89.00
Federer,Joshua Lee	Staff	3/11/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), D. Robles (EY), and J Federer (EY) to discuss PBA sample set deck.	0.20	245.00	49.00
Robles,Daniel Alexander	Manager	3/11/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), D. Robles (EY), and J Federer (EY) to discuss PBA sample set deck.	0.20	595.00	119.00
Bellas,Samuel Scott	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), and M Najder (EY) to discuss progress of PBA sample set deck development.	0.50	720.00	360.00
Najder,Michal	Senior	3/11/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), and M Najder (EY) to discuss progress of PBA sample set deck development.	0.50	445.00	222.50
Bellas,Samuel Scott	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), M Najder (EY), J Federer (EY), D. Robles (EY), and M Canter (EY) to discuss progress of PBA sample set deck development.	0.70	720.00	504.00
Najder,Michal	Senior	3/11/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), M Najder (EY), J Federer (EY), D. Robles (EY), and M Canter (EY) to discuss progress of PBA sample set deck development.	0.70	445.00	311.50
Konstand,Sara	Manager	3/11/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), M Najder (EY), J Federer (EY), D. Robles (EY), and M Canter (EY) to discuss progress of PBA sample set deck development.	0.70	595.00	416.50
Canter,Matthew Alan	Manager	3/11/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), M Najder (EY), J Federer (EY), D. Robles (EY), and M Canter (EY) to discuss progress of PBA sample set deck development.	0.70	595.00	416.50
Federer,Joshua Lee	Staff	3/11/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), M Najder (EY), J Federer (EY), D. Robles (EY), and M Canter (EY) to discuss progress of PBA sample set deck development.	0.70	245.00	171.50
Robles,Daniel Alexander	Manager	3/11/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), M Najder (EY), J Federer (EY), D. Robles (EY), and M Canter (EY) to discuss progress of PBA sample set deck development.	0.70	595.00	416.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Bellas,Samuel Scott	Senior Manager	3/11/2021	T3 - Long Term Projections	Review market research reports on real estate pricing and supply/demand dynamics for restack and future of work for San Juan office portfolio	1.70	720.00	1,224.00
Canter,Matthew Alan	Manager	3/11/2021	T3 - Long Term Projections	Review PRIDCO question log to be sent to the client	0.20	595.00	119.00
Chen,Shi	Senior	3/11/2021	T3 - Long Term Projections	Prepare PRIDCO above/below analysis and deck	4.40	445.00	1,958.00
Federer,Joshua Lee	Staff	3/11/2021	T3 - Long Term Projections	Email to EY team regarding next steps for incorporation of pricing data into PBI dashboard	1.50	245.00	367.50
Federer,Joshua Lee	Staff	3/11/2021	T3 - Long Term Projections	Prepare a list of formatting changes to the clustering analysis in the PBI dashboard	1.60	245.00	392.00
Federer,Joshua Lee	Staff	3/11/2021	T3 - Long Term Projections	Prepare a list of content changes to the clustering analysis in the PBI dashboard	1.20	245.00	294.00
Konstand,Sara	Manager	3/11/2021	T3 - Long Term Projections	Prepare pilot restack detailed summary and explanation of opportunity	2.40	595.00	1,428.00
Nagarajan,Snigdha	Staff	3/11/2021	T3 - Long Term Projections	Data clean up of attributes in files provided by client for private transactions analysis in 2016	1.20	245.00	294.00
Nagarajan,Snigdha	Staff	3/11/2021	T3 - Long Term Projections	Data clean up of attributes in files provided by client for private transactions analysis in 2017	1.20	245.00	294.00
Nagarajan,Snigdha	Staff	3/11/2021	T3 - Long Term Projections	Data clean up of attributes in files provided by client for private transactions analysis in 2018	1.20	245.00	294.00
Nagarajan,Snigdha	Staff	3/11/2021	T3 - Long Term Projections	Data clean up of attributes in files provided by client for private transactions analysis in 2019	1.20	245.00	294.00
Nagarajan,Snigdha	Staff	3/11/2021	T3 - Long Term Projections	Data clean up of attributes in files provided by client for private transactions analysis in 2020	1.50	245.00	367.50
Nagarajan,Snigdha	Staff	3/11/2021	T3 - Long Term Projections	Data clean up of attributes in files provided by client for private transactions analysis in 2021	1.60	245.00	392.00
Najder,Michal	Senior	3/11/2021	T3 - Long Term Projections	Continue with PBA sample set deck development and PBA support excel development	1.00	445.00	445.00
Najder,Michal	Senior	3/11/2021	T3 - Long Term Projections	Complete PRIDCO lease admin and management deck additions based on needs discussed with manager.	2.30	445.00	1,023.50
Poncon,Theodore	Staff	3/11/2021	T3 - Long Term Projections	Perform land prices research for the metro area and east regions to incorporate in the market research deck.	1.20	245.00	294.00
Poncon,Theodore	Staff	3/11/2021	T3 - Long Term Projections	Prepare new "real estate considerations" write-up for the metro area and east regions including new industrial and land research.	0.80	245.00	196.00
Robles,Daniel Alexander	Manager	3/11/2021	T3 - Long Term Projections	Perform market research call to Vincent R (Rios Commercial) for PBA sample deck.	0.80	595.00	476.00
Kane,Collin	Senior	3/11/2021	T3 - Long Term Projections	Analyze the 2017 JRS inactive census data to review changes made necessary to incorporate the data into the valuation system	1.90	405.00	769.50
Kane,Collin	Senior	3/11/2021	T3 - Long Term Projections	Analyze the 2017 JRS active census data to review changes made necessary to incorporate the data into the valuation system	2.40	405.00	972.00
Culp,Noelle B.	Senior	3/11/2021	T3 - Long Term Projections	Compare 30 June 2017 data provided to 30 June 2016 data for ERS ineligible active participants	0.70	405.00	283.50
Culp,Noelle B.	Senior	3/11/2021	T3 - Long Term Projections	Compare 30 June 2017 data provided to 30 June 2016 data for ERS eligible active participants	0.90	405.00	364.50
Levy,Sheva R	Partner/Principal	3/11/2021	T3 - Long Term Projections	Review questions from McKinsey on impact of pension measures on Commonwealth fiscal plan submission	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	3/11/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), M Lopez (FOMB) and C Ortiz (FOMB) regarding comparison of HB 120 with POA pension provisions	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	3/11/2021	T3 - Long Term Projections	Review updates needed to deck with HB 120 comparison to plan of adjustment pension provisions based on comments from FOMB	1.10	721.00	793.10
Stricklin,Todd	Senior	3/11/2021	T3 - Long Term Projections	Participate in call with Todd Strickland (EY) and Kacy Wallace (EY) to review model of Act 80 cost including expanded Act 1 eligibility	0.70	405.00	283.50
Stricklin,Todd	Senior	3/11/2021	T3 - Long Term Projections	Calculate ERS permanent position freezes necessary to achieve cost neutrality for Act 80 as a percentage of eligible participants using 2019 government-provided data	2.80	405.00	1,134.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stuber, Emily Grace	Senior	3/11/2021	T3 - Long Term Projections	Review TRS 2017 fiscal plan Voluntary Transition Program participant data to assess differences between prior VTP data to see that VTP participants appear to be consistent with prior measures	0.60	405.00	243.00
Wallace, Kacy	Senior Manager	3/11/2021	T3 - Long Term Projections	Participate in call with Todd Strickland (EY) and Kacy Wallace (EY) to review model of Act 80 cost including expanded Act 1 eligibility	0.70	655.00	458.50
Malhotra, Gaurav	Partner/Principal	3/11/2021	T3 - Creditor Mediation Support	Redacted	2.10	870.00	1,827.00
Latham, Willow Genevieve	Senior	3/12/2021	T3 - Long Term Projections	Additional research on Maine state broadband program for Proponent #2 deck due diligence	1.10	445.00	489.50
Kebhaj, Suhaib	Senior	3/12/2021	T3 - Long Term Projections	Address comments on talking points for meeting with DDEC on Act 60 and OZ	1.10	445.00	489.50
Yang, Tianyi	Manager	3/12/2021	T3 - Long Term Projections	Address comments on the financial capacity eval section of Proponents #1 and #2 decks	2.80	595.00	1,666.00
Mullins, Daniel R	Executive Director	3/12/2021	T3 - Long Term Projections	Amend projections of U3, U5 and U6 unemployment to follow CBO US path with adaptations for potential intensified effect of Biden stimulus program for Puerto Rico	1.30	810.00	1,053.00
Scales, Dwight A.	Senior	3/12/2021	T3 - Long Term Projections	Analyze law 211 summary documents and update early retirement budget file according to new information provided	1.30	445.00	578.50
Dubinsky, Shawn	Manager	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Heath, Emma	Senior Manager	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Barati Stec, Izabella	Manager	3/12/2021	T3 - Long Term Projections	Comment on FN PC 28	1.60	595.00	952.00
Barati Stec, Izabella	Manager	3/12/2021	T3 - Long Term Projections	Compare old and new versions of the Opportunity Zones regulations, for commenting on slides for FOMB	1.20	595.00	714.00
Kebhaj, Suhaib	Senior	3/12/2021	T3 - Long Term Projections	Compile extended talking points for FOMB meeting with DDEC on Act 60 and Opportunity zones	2.90	445.00	1,290.50
Kebhaj, Suhaib	Senior	3/12/2021	T3 - Long Term Projections	Compile summary of previous recommendations regarding Act 60 and OZ for power point deck to FOMB	2.80	445.00	1,246.00
Yodice, Frank	Senior	3/12/2021	T3 - Long Term Projections	Compile table of allocations from CARES and American Rescue Plan that could impact the PRHTA	0.40	445.00	178.00
Gelfond, Hilary	Staff	3/12/2021	T3 - Long Term Projections	Compile talking points and PowerPoint slide on the status of Act 60 regulations	2.90	245.00	710.50
Gelfond, Hilary	Staff	3/12/2021	T3 - Long Term Projections	Compose a memo on the fiscal impacts of expanding the EITC in PR	0.80	245.00	196.00
Jacobsen, Katherine Anne	Senior	3/12/2021	T3 - Long Term Projections	Continue drafting line by line analysis of funding available to Puerto Rico from title IX of American Rescue Plan	1.30	445.00	578.50
Barati Stec, Izabella	Manager	3/12/2021	T3 - Long Term Projections	Desk research on back tax payments, tax liens in PR	1.70	595.00	1,011.50
Leonis, Temisan	Senior	3/12/2021	T3 - Long Term Projections	Draft assigned ARP tasks in accord with Federal Funds Information for States info.	0.70	445.00	311.50
Chepenik, Adam Brandon	Partner/Principal	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Jacobsen, Katherine Anne	Senior	3/12/2021	T3 - Long Term Projections	Draft line by line analysis of funding available to Puerto Rico from title VIII of American Rescue Plan	0.40	445.00	178.00
Dubinsky, Shawn	Manager	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Chepenik, Adam Brandon	Partner/Principal	3/12/2021	T3 - Long Term Projections	draft report on federal spending from Biden bill for N Jaresko (FOMB) review	0.90	870.00	783.00
Soutendijk, Tyler	Staff	3/12/2021	T3 - Long Term Projections	Draft script for second variation of regression analysis in Opportunity Gap Analysis	2.50	245.00	612.50
Chepenik, Adam Brandon	Partner/Principal	3/12/2021	T3 - Long Term Projections	Draft TER letter to Hacienda for C Robles (FOMB)	0.90	870.00	783.00
Berger, Daniel L.	Manager	3/12/2021	T3 - Long Term Projections	Draft write-ups explaining CTC & EITC methodology used to estimate the provisions for RAS team for FOMB	1.30	595.00	773.50
Mackie, James	Executive Director	3/12/2021	T3 - Long Term Projections	EITC description of ARP and of potential changes required in PR	2.60	810.00	2,106.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	3/12/2021	T3 - Long Term Projections	Email correspondence with M. Lopez (FOMB) regarding maintenance of effort provisions in ARP and CARES for education funding	0.90	720.00	648.00
Heath,Emma	Senior Manager	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Heath,Emma	Senior Manager	3/12/2021	T3 - Long Term Projections	Email to P. Vaccaro (EY) regarding education funding under ARP	0.30	720.00	216.00
Gelfond,Hilary	Staff	3/12/2021	T3 - Long Term Projections	Estimate the fiscal impact of expanding the EITC to Puerto Rico under varying scenarios and takeup rates	2.90	245.00	710.50
Chepenik,Adam Brandon	Partner/Principal	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Berger,Daniel L.	Manager	3/12/2021	T3 - Long Term Projections	Full review of new stimulus law to understand how provisions effect Puerto Rico so we can estimate the effects	2.20	595.00	1,309.00
Knapp,Nicole Penelope	Senior	3/12/2021	T3 - Long Term Projections	Gather information on CRIM fees for Fiscal Note 456	1.30	445.00	578.50
Knapp,Nicole Penelope	Senior	3/12/2021	T3 - Long Term Projections	Gather information on property registration fees for Fiscal Note 456	1.40	445.00	623.00
Barati Stec,Izabella	Manager	3/12/2021	T3 - Long Term Projections	initial write-up for Fiscal note on HB 456	2.10	595.00	1,249.50
Barati Stec,Izabella	Manager	3/12/2021	T3 - Long Term Projections	Initial write-up for fiscal note on HB 93	1.40	595.00	833.00
Burr,Jeremy	Manager	3/12/2021	T3 - Long Term Projections	Participate in a call with C Gonzalez-Garilleti (McK), S O'Rourke (McK), L Sanchez (McK), S Sarna (EY), S Panagiotakis (EY), R Tan (EY), J Burr (EY) and J Seth (EY) to review baseline expenditures in fiscal plan.	0.30	595.00	178.50
Tan,Riyandi	Manager	3/12/2021	T3 - Long Term Projections	Participate in a call with C Gonzalez-Garilleti (McK), S O'Rourke (McK), L Sanchez (McK), S Sarna (EY), S Panagiotakis (EY), R Tan (EY), J Burr (EY) and J Seth (EY) to review baseline expenditures in fiscal plan.	0.30	595.00	178.50
Burr,Jeremy	Manager	3/12/2021	T3 - Long Term Projections	Participate in a call with C Gonzalez-Garilleti (McK), S O'Rourke (McK), L Sanchez (McK), S Sarna (EY), S Panagiotakis (EY), R Tan (EY), J Burr (EY) and J Seth (EY) to discuss preliminary budget analysis for select agencies.	0.40	595.00	238.00
Tan,Riyandi	Manager	3/12/2021	T3 - Long Term Projections	Participate in a call with C Gonzalez-Garilleti (McK), S O'Rourke (McK), L Sanchez (McK), S Sarna (EY), S Panagiotakis (EY), R Tan (EY), J Burr (EY) and J Seth (EY) to discuss preliminary budget analysis for select agencies.	0.40	595.00	238.00
Sarna,Shavi	Senior Manager	3/12/2021	T3 - Long Term Projections	Participate in a call with C Gonzalez-Garilleti (McK), S O'Rourke (McK), L Sanchez (McK), S Sarna (EY), S Panagiotakis (EY), R Tan (EY), J Burr (EY) and J Seth (EY) to discuss preliminary budget analysis for select agencies.	0.40	720.00	288.00
Seth,Jay Ashish	Senior	3/12/2021	T3 - Long Term Projections	Participate in a call with C Gonzalez-Garilleti (McK), S O'Rourke (McK), L Sanchez (McK), S Sarna (EY), S Panagiotakis (EY), R Tan (EY), J Burr (EY) and J Seth (EY) to discuss preliminary budget analysis for select agencies.	0.40	445.00	178.00
Panagiotakis,Sofia	Senior Manager	3/12/2021	T3 - Long Term Projections	Participate in a call with C Gonzalez-Garilleti (McK), S O'Rourke (McK), L Sanchez (McK), S Sarna (EY), S Panagiotakis (EY), R Tan (EY), J Burr (EY) and J Seth (EY) to discuss preliminary budget analysis for select agencies.	0.40	720.00	288.00
Sarna,Shavi	Senior Manager	3/12/2021	T3 - Long Term Projections	Participate in a call with C Gonzalez-Garilleti (McK), S O'Rourke (McK), L Sanchez (McK), S Sarna (EY), S Panagiotakis (EY), R Tan (EY), J Burr (EY) and J Seth (EY) to review baseline expenditures in fiscal plan.	0.30	720.00	216.00
Seth,Jay Ashish	Senior	3/12/2021	T3 - Long Term Projections	Participate in a call with C Gonzalez-Garilleti (McK), S O'Rourke (McK), L Sanchez (McK), S Sarna (EY), S Panagiotakis (EY), R Tan (EY), J Burr (EY) and J Seth (EY) to review baseline expenditures in fiscal plan.	0.30	445.00	133.50
Panagiotakis,Sofia	Senior Manager	3/12/2021	T3 - Long Term Projections	Participate in a call with C Gonzalez-Garilleti (McK), S O'Rourke (McK), L Sanchez (McK), S Sarna (EY), S Panagiotakis (EY), R Tan (EY), J Burr (EY) and J Seth (EY) to review baseline expenditures in fiscal plan.	0.30	720.00	216.00
Tan,Riyandi	Manager	3/12/2021	T3 - Plan of Adjustment	Participate in a call with R. Tague (EY), S. Panagiotakis (EY), A. Chepenik (EY), J. Santambrogio (EY), S. Sarna (EY), R. Tan (EY), and C. Soto (ERS) to discuss employee loans, portfolio of ERS assets and amounts to be realized.	0.70	595.00	416.50
Sarna,Shavi	Senior Manager	3/12/2021	T3 - Plan of Adjustment	Participate in a call with R. Tague (EY), S. Panagiotakis (EY), A. Chepenik (EY), J. Santambrogio (EY), S. Sarna (EY), R. Tan (EY), and C. Soto (ERS) to discuss employee loans, portfolio of ERS assets and amounts to be realized.	0.70	720.00	504.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	3/12/2021	T3 - Plan of Adjustment	Participate in a call with R. Tague (EY), S. Panagiotakis (EY), A. Chepenik (EY), J. Santambrogio (EY), S. Sarna (EY), R. Tan (EY), and C. Soto (ERS) to discuss employee loans, portfolio of ERS assets and amounts to be realized.	0.70	810.00	567.00
Santambrogio,Juan	Executive Director	3/12/2021	T3 - Plan of Adjustment	Participate in a call with R. Tague (EY), S. Panagiotakis (EY), A. Chepenik (EY), J. Santambrogio (EY), S. Sarna (EY), R. Tan (EY), and C. Soto (ERS) to discuss employee loans, portfolio of ERS assets and amounts to be realized.	0.70	810.00	567.00
Panagiotakis,Sofia	Senior Manager	3/12/2021	T3 - Plan of Adjustment	Participate in a call with R. Tague (EY), S. Panagiotakis (EY), A. Chepenik (EY), J. Santambrogio (EY), S. Sarna (EY), R. Tan (EY), and C. Soto (ERS) to discuss employee loans, portfolio of ERS assets and amounts to be realized.	0.70	720.00	504.00
Chepenik,Adam Brandon	Partner/Principal	3/12/2021	T3 - Plan of Adjustment	Participate in a call with R. Tague (EY), S. Panagiotakis (EY), A. Chepenik (EY), J. Santambrogio (EY), S. Sarna (EY), R. Tan (EY), and C. Soto (ERS) to discuss employee loans, portfolio of ERS assets and amounts to be realized.	0.70	870.00	609.00
Paez,Fernando Mario	Manager	3/12/2021	T3 - Plan of Adjustment	Participate in a working session with E. Heath (EY) and F. Paez (EY) to review the initial Litigation/Creditor Mediation consolidation document and next steps.	0.40	595.00	238.00
Heath,Emma	Senior Manager	3/12/2021	T3 - Plan of Adjustment	Participate in a working session with E. Heath (EY) and F. Paez (EY) to review the initial Litigation/Creditor Mediation consolidation document and next steps.	0.40	720.00	288.00
Tague,Robert	Executive Director	3/12/2021	T3 - Long Term Projections	Participate in call to discuss American Recovery Plan including the allocations to municipalities	0.50	810.00	405.00
Chepenik,Adam Brandon	Partner/Principal	3/12/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), E Heath (EY), M Canter (EY), J Federer (EY), FOMB and AFFAF to discuss preliminary vacant property analysis	0.40	870.00	348.00
Santambrogio,Juan	Executive Director	3/12/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), E Heath (EY), M Canter (EY), J Federer (EY), FOMB and AFFAF to discuss preliminary vacant property analysis	0.40	810.00	324.00
Heath,Emma	Senior Manager	3/12/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), E Heath (EY), M Canter (EY), J Federer (EY), FOMB and AFFAF to discuss preliminary vacant property analysis	0.40	720.00	288.00
Chepenik,Adam Brandon	Partner/Principal	3/12/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), M Canter (EY), E Anderson (EY), S Nagarajan (EY), J Federer (EY) and FOMB to demonstrate PowerBI analyses	0.90	870.00	783.00
Heath,Emma	Senior Manager	3/12/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), M Canter (EY), E Anderson (EY), S Nagarajan (EY), J Federer (EY) and FOMB to demonstrate PowerBI analyses	0.90	720.00	648.00
Sarna,Shavi	Senior Manager	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Panagiotakis,Sofia	Senior Manager	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Santambrogio,Juan	Executive Director	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Tan,Riyandi	Manager	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Chepenik,Adam Brandon	Partner/Principal	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	3/12/2021	T3 - Long Term Projections	Participate in call with EY and FOMB regarding ARP funding for UPR. EY attendees: E. Heath (EY) and K. Jacobsen (EY).	0.60	720.00	432.00
Jacobsen,Katherine Anne	Senior	3/12/2021	T3 - Long Term Projections	Participate in call with EY and FOMB regarding ARP funding for UPR. EY attendees: E. Heath (EY) and K. Jacobsen (EY).	0.60	445.00	267.00
Burr,Jeremy	Manager	3/12/2021	T3 - Long Term Projections	Participate in call with J Burr (EY), E Anderson (EY), M Canter (EY), J Federer (EY) and S Nagarajan (EY) to discuss PowerBI demonstration to FOMB	0.60	595.00	357.00
Sanchez-Riveron,Déborah	Staff	3/12/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY) and D. Sanchez-Riveron (EY) to discuss action items as of 3/12/21 relating to document repository for external parties for the December 31, 2020 Cash Balance report.	0.10	245.00	24.50
Chan,Jonathan	Manager	3/12/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY) and D. Sanchez-Riveron (EY) to discuss action items as of 3/12/21 relating to document repository for external parties for the December 31, 2020 Cash Balance report.	0.10	595.00	59.50
Ramirez,Jessica I.	Senior	3/12/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY), J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss CRIM account balances to be incorporated into cash balance report for balances as of December 31, 2020.	0.10	445.00	44.50
Sanchez-Riveron,Déborah	Staff	3/12/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY), J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss CRIM account balances to be incorporated into cash balance report for balances as of December 31, 2020.	0.10	245.00	24.50
Chan,Jonathan	Manager	3/12/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY), J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss CRIM account balances to be incorporated into cash balance report for balances as of December 31, 2020.	0.10	595.00	59.50
Santambrogio,Juan	Executive Director	3/12/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), J Santambrogio (EY) and board members and advisors to discuss update on fiscal plan certification	1.10	810.00	891.00
Tague,Robert	Executive Director	3/12/2021	T3 - Plan of Adjustment	Participate in call with R. Tague (EY) and S. Chawla (EY) to discuss 1.03% Trust account and summary analysis required.	0.20	810.00	162.00
Chawla,Sonia	Manager	3/12/2021	T3 - Plan of Adjustment	Participate in call with R. Tague (EY) and S. Chawla (EY) to discuss 1.03% Trust account and summary analysis required.	0.20	595.00	119.00
Sanchez-Riveron,Déborah	Staff	3/12/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss analysis of historical balances for CRIM accounts for December 31, 2020 Cash Balance report.	0.30	245.00	73.50
Chawla,Sonia	Manager	3/12/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss analysis of historical balances for CRIM accounts for December 31, 2020 Cash Balance report.	0.30	595.00	178.50
Sanchez-Riveron,Déborah	Staff	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.20	245.00	49.00
Chawla,Sonia	Manager	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Chawla,Sonia	Manager	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Panagiotakis,Sofia	Senior Manager	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.20	720.00	144.00
Santambrogio,Juan	Executive Director	3/12/2021	T3 - Long Term Projections	Participate in FOMB board member strategy session led by N Jaresko (FOMB) to discuss fiscal plan revisions. EY participants: A Chepenik (EY), G Malhotra (EY), and J Santambrogio (EY)	1.40	810.00	1,134.00
Malhotra,Gaurav	Partner/Principal	3/12/2021	T3 - Long Term Projections	Participate in FOMB board member strategy session led by N Jaresko (FOMB) to discuss fiscal plan revisions. EY participants: A Chepenik (EY), G Malhotra (EY), and J Santambrogio (EY)	1.40	870.00	1,218.00
Chepenik,Adam Brandon	Partner/Principal	3/12/2021	T3 - Long Term Projections	Participate in FOMB board member strategy session led by N Jaresko (FOMB) to discuss fiscal plan revisions. EY participants: A Chepenik (EY), G Malhotra (EY), and J Santambrogio (EY)	1.40	870.00	1,218.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	3/12/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Venkatraman an (EY), and D. Sanchez-Riveron (EY) to discuss document repository for external parties for the December 31, 2020 Cash Balance report.	0.40	245.00	98.00
Chan, Jonathan	Manager	3/12/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Venkatraman an (EY), and D. Sanchez-Riveron (EY) to discuss document repository for external parties for the December 31, 2020 Cash Balance report.	0.40	595.00	238.00
Venkatramanan, Siddhu	Manager	3/12/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Venkatraman an (EY), and D. Sanchez-Riveron (EY) to discuss document repository for external parties for the December 31, 2020 Cash Balance report.	0.40	595.00	238.00
Chawla, Sonia	Manager	3/12/2021	T3 - Plan of Adjustment	Participate in meeting with R. Thomas (EY), S. Chawla (EY) and J. Chan (EY) to review updates made to the 12/31/20 cash balance update as of 3/12/21.	0.40	595.00	238.00
Chan, Jonathan	Manager	3/12/2021	T3 - Plan of Adjustment	Participate in meeting with R. Thomas (EY), S. Chawla (EY) and J. Chan (EY) to review updates made to the 12/31/20 cash balance update as of 3/12/21.	0.40	595.00	238.00
Thomas, Richard I	Partner/Principal	3/12/2021	T3 - Plan of Adjustment	Participate in meeting with R. Thomas (EY), S. Chawla (EY) and J. Chan (EY) to review updates made to the 12/31/20 cash balance update as of 3/12/21.	0.40	870.00	348.00
Chawla, Sonia	Manager	3/12/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY) and J. Chan (EY) to discuss updated draft the 12/31/20 cash balance update presentation as of 3/12/21.	0.40	595.00	238.00
Chan, Jonathan	Manager	3/12/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY) and J. Chan (EY) to discuss updated draft the 12/31/20 cash balance update presentation as of 3/12/21.	0.40	595.00	238.00
Dubinsky, Shawn	Manager	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Tague, Robert	Executive Director	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Ramirez, Jessica I.	Senior	3/12/2021	T3 - Plan of Adjustment	Participate in working session with S. Chawla (EY) and J. Ramirez (EY) to implement changes to the external version of the reporting workbook for 12/31/2020 reporting period as of 3/12/2021.	0.10	445.00	44.50
Chawla, Sonia	Manager	3/12/2021	T3 - Plan of Adjustment	Participate in working session with S. Chawla (EY) and J. Ramirez (EY) to implement changes to the external version of the reporting workbook for 12/31/2020 reporting period as of 3/12/2021.	0.10	595.00	59.50
Venkatramanan, Siddhu	Manager	3/12/2021	T3 - Plan of Adjustment	Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream for the week ending 3/12/2021	2.70	595.00	1,606.50
Venkatramanan, Siddhu	Manager	3/12/2021	T3 - Plan of Adjustment	Perform analysis to identify action items after updates are implemented to the Relativity testing platform, to ensure accurate testing of account balances, for the week ending 3/12/2021	2.60	595.00	1,547.00
Chawla, Sonia	Manager	3/12/2021	T3 - Plan of Adjustment	Perform second level review of the updated 12/31/2020 testing period draft presentation for the Board on 03/12/2021.	0.40	595.00	238.00
Chawla, Sonia	Manager	3/12/2021	T3 - Plan of Adjustment	Perform second level review of the updates to the 12/31/2020 cash balances reporting workbook analysis which incorporates additional account balances as of 03/12/2021.	0.30	595.00	178.50
Sanchez-Riveron, Déborah	Staff	3/12/2021	T3 - Plan of Adjustment	Prepare analysis of historical balances for CRIM accounts for December 31, 2020 cash balance report	2.10	245.00	514.50
Sanchez-Riveron, Déborah	Staff	3/12/2021	T3 - Creditor Mediation Support	Redacted	2.70	245.00	661.50
Chawla, Sonia	Manager	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Berger, Daniel L.	Manager	3/12/2021	T3 - Long Term Projections	Prepare charts for EITC explainer document to send to FOMB (new law provides up to \$600 million to PR)	0.90	595.00	535.50
Berger, Daniel L.	Manager	3/12/2021	T3 - Long Term Projections	Prepare comparison document between EY and estudios tecnicos to update when our estimates are completed	0.40	595.00	238.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Knapp,Nicole Penelope	Senior	3/12/2021	T3 - Long Term Projections	Prepare consolidated unemployment estimates of Biden plan for US and PR estimates for deliverable to be used in fiscal plan data	0.80	445.00	356.00
Berger,Daniel L.	Manager	3/12/2021	T3 - Long Term Projections	Prepare document for RAS team on EITC and CTC estimates	0.80	595.00	476.00
Mairena,Daisy	Staff	3/12/2021	T3 - Plan of Adjustment	Prepare draft email to Cardiovascular Centre of Puerto Rico and the Caribbean Corporation regarding bank account information as of 3/12/2021 for 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	3/12/2021	T3 - Plan of Adjustment	Prepare draft email to Land Authority de Puerto Rico regarding bank account information as of 3/12/2021 for 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Panagiotakis,Sofia	Senior Manager	3/12/2021	T3 - Creditor Mediation Support	Redacted	1.20	720.00	864.00
Chawla,Sonia	Manager	3/12/2021	T3 - Plan of Adjustment	Prepare email to Proskauer with update of the 12/31/2020 reporting period cash balance update presentation.	0.10	595.00	59.50
Berger,Daniel L.	Manager	3/12/2021	T3 - Long Term Projections	Prepare estimates for PR for the Child and Dependant Care Tax Credit (CDCTC) as part of the Biden bill	2.40	595.00	1,428.00
Burr,Jeremy	Manager	3/12/2021	T3 - Long Term Projections	Prepare questions for OMB regarding the Comision de Practicaje to support cash analysis	0.20	595.00	119.00
Heath,Emma	Senior Manager	3/12/2021	T3 - Long Term Projections	Prepare skeleton draft letter regarding EITC under ARP	0.30	720.00	216.00
Burr,Jeremy	Manager	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Burr,Jeremy	Manager	3/12/2021	T3 - Long Term Projections	Prepare updated headcount table to support house bill 120 analysis	0.80	595.00	476.00
Burr,Jeremy	Manager	3/12/2021	T3 - Long Term Projections	Provide guidance on the flow of funds for third party payments for PayGo to support FOMB's review of the CW fiscal plan submission	0.40	595.00	238.00
Dubinsky,Shawn	Manager	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Campbell,Nnaji-Semayi	Senior	3/12/2021	T3 - Long Term Projections	Research determination for various broadband technology applications/use case	1.30	445.00	578.50
Yodice,Frank	Senior	3/12/2021	T3 - Long Term Projections	Research PRHTA and review the HTA Fiscal plan for an overview on the administration to understand relevant American Rescue Plan allocations	2.10	445.00	934.50
Glavin,Amanda Jane	Senior	3/12/2021	T3 - Long Term Projections	Review additional acts presented to Congress on Puerto Rico statehood	1.60	445.00	712.00
Yodice,Frank	Senior	3/12/2021	T3 - Long Term Projections	Review American Rescue Plan Act to identify relevant appropriations for the HTA	0.70	445.00	311.50
Santambrogio,Juan	Executive Director	3/12/2021	T3 - Plan of Adjustment	Review analysis of cash availability to settle creditor claims	0.60	810.00	486.00
Chawla,Sonia	Manager	3/12/2021	T3 - Plan of Adjustment	Review analysis of unreviewed accounts included in June 2020 Creditor Mediation and December 31, 2020 Cash Balance report.	0.40	595.00	238.00
Heath,Emma	Senior Manager	3/12/2021	T3 - Long Term Projections	Review and update ARP estimates following receipt of FFIS estimates	3.80	720.00	2,736.00
Yodice,Frank	Senior	3/12/2021	T3 - Long Term Projections	Review CARES Act to identify relevant appropriations for the HTA	0.80	445.00	356.00
Chepenik,Adam Brandon	Partner/Principal	3/12/2021	T3 - Long Term Projections	Review Central American Games economic analysis on southwest region of Puerto Rico	0.40	870.00	348.00
Mullins,Daniel R	Executive Director	3/12/2021	T3 - Long Term Projections	Review Central American Games evaluation of the value of the games as a redevelopment vehicle rather than a development vehicle to provide input on the viability of the games	2.40	810.00	1,944.00
Heath,Emma	Senior Manager	3/12/2021	T3 - Long Term Projections	Review CTC and EITC methodology memos for ARP estimates	0.70	720.00	504.00
Mackie,James	Executive Director	3/12/2021	T3 - Long Term Projections	Review CTC take-up and qualification in the US vs Puerto Rico	0.60	810.00	486.00
Sarna,Shavi	Senior Manager	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Mullins,Daniel R	Executive Director	3/12/2021	T3 - Long Term Projections	Review Earned Income Tax credit illustration and language for letter to PR legislature on modification required to access additional \$600 million in federal funding	1.30	810.00	1,053.00
Heath,Emma	Senior Manager	3/12/2021	T3 - Long Term Projections	Review Estudios estimate on the Biden bill	0.60	720.00	432.00
Leonis,Temisan	Senior	3/12/2021	T3 - Long Term Projections	Review Federal Funds Information for States data for U.S. Territories.	1.20	445.00	534.00
Leonis,Temisan	Senior	3/12/2021	T3 - Long Term Projections	Review Federal Funds Information for States' ARP Initial State Allocations, Estimates.	2.10	445.00	934.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	3/12/2021	T3 - Long Term Projections	Review Fiscal Plan presentation prepared by McKinsey with input from EY to be presented to the Board	0.60	810.00	486.00
Santambrogio, Juan	Executive Director	3/12/2021	T3 - Plan of Adjustment	Review information on PRITA bank account balances and classification on restrictions	0.20	810.00	162.00
Chawla, Sonia	Manager	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Glavin, Amanda Jane	Senior	3/12/2021	T3 - Long Term Projections	Review legislation on fiscal note RC0017	2.30	445.00	1,023.50
Jacobsen, Katherine Anne	Senior	3/12/2021	T3 - Long Term Projections	Review line by line analysis of funding available to Puerto Rico from title I of American Rescue Plan	1.10	445.00	489.50
Jacobsen, Katherine Anne	Senior	3/12/2021	T3 - Long Term Projections	Review line by line analysis of funding available to Puerto Rico from title II of American Rescue Plan	0.60	445.00	267.00
Kebhaj, Suhaib	Senior	3/12/2021	T3 - Long Term Projections	Review methodology for estimating average tenure of home ownership in Puerto Rico	1.20	445.00	534.00
Mairena, Daisy	Staff	3/12/2021	T3 - Plan of Adjustment	Review multiple accounts that provide detail on newly open/closed, restriction information, bank statements, and signatory information to prepare request to Electric Power Authority (PREPA) - Retirement regarding 03/31/2021 requests for confirmation. Requests.	0.40	245.00	98.00
Mairena, Daisy	Staff	3/12/2021	T3 - Plan of Adjustment	Review multiple accounts that provide detail on newly open/closed, restriction information, bank statements, and signatory information to prepare request to Industrial Development Company regarding 03/31/2021 requests for confirmation.	0.40	245.00	98.00
Mairena, Daisy	Staff	3/12/2021	T3 - Plan of Adjustment	Review multiple accounts that provide detail on newly open/closed, restriction information, bank statements, and signatory information to prepare request to Maritime Transport Authority regarding 03/31/2021 requests for confirmation.	0.60	245.00	147.00
Ramirez, Aaron	Senior	3/12/2021	T3 - Long Term Projections	Review of Broadband Quality Assessment Precedents for Task 3 to include notes	1.80	445.00	801.00
Ramirez, Aaron	Senior	3/12/2021	T3 - Long Term Projections	Review of Handling Future Service Precedents for Task 3 to include notes	1.40	445.00	623.00
Ramirez, Aaron	Senior	3/12/2021	T3 - Long Term Projections	Review of Mapping Usable Infrastructure Precedents for Task 3 to include notes	1.10	445.00	489.50
Ramirez, Aaron	Senior	3/12/2021	T3 - Long Term Projections	Review of Service Provider and Broadband Technology Procurement Precedents for Task 3 to include notes	2.60	445.00	1,157.00
Ramirez, Aaron	Senior	3/12/2021	T3 - Long Term Projections	Review of Zone Definitions for Reverse Auction processes and Precedents for Task 3 to include notes	2.10	445.00	934.50
Glavin, Amanda Jane	Senior	3/12/2021	T3 - Long Term Projections	Review Puerto Rican Federal Relations Act and was approved by voters in the 1951 referendum	1.80	445.00	801.00
Glavin, Amanda Jane	Senior	3/12/2021	T3 - Long Term Projections	Review Puerto Rico history of becoming a commonwealth	1.30	445.00	578.50
Dubinsky, Shawn	Manager	3/12/2021	T3 - Long Term Projections	Review Revised Fiscal Plan to understand the updates related to the P3A, PREPA, and LUMA T&D transition and the plan to transform the island's power systems to improve service and reduce rates	0.60	595.00	357.00
Chawla, Sonia	Manager	3/12/2021	T3 - Plan of Adjustment	Review summary analysis for CRIM accounts highlighting accounts historically reported and including new accounts identified as of 12/31/2020 reporting period.	0.40	595.00	238.00
Campbell, Nnaji-Semayi	Senior	3/12/2021	T3 - Long Term Projections	Review task 3 template and build out additional components in assigned section	0.70	445.00	311.50
Barati Stec, Izabella	Manager	3/12/2021	T3 - Long Term Projections	Review the Biden Bill estimates	0.80	595.00	476.00
Burr, Jeremy	Manager	3/12/2021	T3 - Long Term Projections	Review the land authority revenue and expenses to support monetization	0.40	595.00	238.00
Burr, Jeremy	Manager	3/12/2021	T3 - Long Term Projections	Review the new PayGo budget for FY22 provided by OMB	1.40	595.00	833.00
Thomas, Richard I	Partner/Principal	3/12/2021	T3 - Plan of Adjustment	Review the updated 12/31/2020 testing period draft presentation for the Board on 03/12/2021.	0.40	870.00	348.00
Thomas, Richard I	Partner/Principal	3/12/2021	T3 - Plan of Adjustment	Review the updates to the 12/31/2020 cash balances update presentation with changes to incorporate Proskauer comments as of 03/12/2021.	0.10	870.00	87.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Paez,Fernando Mario	Manager	3/12/2021	T3 - Plan of Adjustment	Review various documents regarding Litigation support to document answers and rationale behind responses that were alReviewy provided to the creditor group	2.00	595.00	1,190.00
Paez,Fernando Mario	Manager	3/12/2021	T3 - Plan of Adjustment	Review various documents regarding Litigation support to document answers and rationale behind responses that were alReviewy provided to the creditor group	2.10	595.00	1,249.50
Knapp,Nicole Penelope	Senior	3/12/2021	T3 - Long Term Projections	Review weekly unemployment claims data and fact check impact on Biden Plan estimates	1.70	445.00	756.50
Mira,Francisco Jose	Senior Manager	3/12/2021	T3 - Long Term Projections	Review, analyse and amend Proposer 2 Analysis presentation, including Financial Summary	1.70	720.00	1,224.00
Mira,Francisco Jose	Senior Manager	3/12/2021	T3 - Long Term Projections	Review, analyse and amend Proposer 2 Analysis presentation, including Sections Experience, Qualifications, Approach	1.90	720.00	1,368.00
Dubinsky,Shawn	Manager	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Knapp,Nicole Penelope	Senior	3/12/2021	T3 - Long Term Projections	Revise u3,u5, and U6 estimates to have the application of CBO forecast start off of the last available u3 data point (Dec 2020) instead of at the end of the Biden stimulus. Unlink FPUC impact on u rates.	2.20	445.00	979.00
Knapp,Nicole Penelope	Senior	3/12/2021	T3 - Long Term Projections	Update Biden Plan impact on US using latest CBO forecast from 3/6/21	1.60	445.00	712.00
Chan,Jonathan	Manager	3/12/2021	T3 - Plan of Adjustment	Update cash balance reporting workbooks prepared for external parties as of 3/12/21 for the 12/31/20 reporting period.	1.90	595.00	1,130.50
Gelfond,Hilary	Staff	3/12/2021	T3 - Long Term Projections	Update estimates of Puerto Rico allocation of employee retention credit and payroll tax deferral	0.80	245.00	196.00
Ramirez,Jessica I.	Senior	3/12/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis on 03/12/2021.	0.90	445.00	400.50
Ramirez,Jessica I.	Senior	3/12/2021	T3 - Plan of Adjustment	Update the 12/31/2020 testing period draft presentation for the Board on 03/12/2021.	0.90	445.00	400.50
Federer,Joshua Lee	Staff	3/12/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), E Heath (EY), M Canter (EY), J Federer (EY), FOMB and AFFAF to discuss preliminary vacant property analysis	0.40	245.00	98.00
Canter,Matthew Alan	Manager	3/12/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), E Heath (EY), M Canter (EY), J Federer (EY), FOMB and AFFAF to discuss preliminary vacant property analysis	0.40	595.00	238.00
Anderson,Evan W	Manager	3/12/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), M Canter (EY), E Anderson (EY), S Nagarajan (EY), J Federer (EY) and FOMB to demonstrate PowerBI analyses	0.90	595.00	535.50
Federer,Joshua Lee	Staff	3/12/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), M Canter (EY), E Anderson (EY), S Nagarajan (EY), J Federer (EY) and FOMB to demonstrate PowerBI analyses	0.90	245.00	220.50
Nagarajan,Snigdha	Staff	3/12/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), M Canter (EY), E Anderson (EY), S Nagarajan (EY), J Federer (EY) and FOMB to demonstrate PowerBI analyses	0.90	245.00	220.50
Canter,Matthew Alan	Manager	3/12/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), M Canter (EY), E Anderson (EY), S Nagarajan (EY), J Federer (EY) and FOMB to demonstrate PowerBI analyses	0.90	595.00	535.50
Magrans,Michael J.	Partner/Principal	3/12/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), M Canter (EY), E Anderson (EY), S Nagarajan (EY), J Federer (EY) and FOMB to demonstrate PowerBI analyses	0.90	870.00	783.00
Anderson,Evan W	Manager	3/12/2021	T3 - Long Term Projections	Participate in call with J Burr (EY), E Anderson (EY), M Canter (EY), J Federer (EY) and S Nagarajan (EY) to discuss PowerBI demonstration to FOMB	0.60	595.00	357.00
Federer,Joshua Lee	Staff	3/12/2021	T3 - Long Term Projections	Participate in call with J Burr (EY), E Anderson (EY), M Canter (EY), J Federer (EY) and S Nagarajan (EY) to discuss PowerBI demonstration to FOMB	0.60	245.00	147.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Canter,Matthew Alan	Manager	3/12/2021	T3 - Long Term Projections	Participate in call with J Burr (EY), E Anderson (EY), M Canter (EY), J Federer (EY) and S Nagarajan (EY) to discuss PowerBI demonstration to FOMB	0.60	595.00	357.00
Nagarajan,Snigdha	Staff	3/12/2021	T3 - Long Term Projections	Participate in call with J Burr (EY), E Anderson (EY), M Canter (EY), J Federer (EY) and S Nagarajan (EY) to discuss PowerBI demonstration to FOMB	0.60	245.00	147.00
Federer,Joshua Lee	Staff	3/12/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY) and J Federer (EY) to discuss incorporation of private historical transaction data into PowerBI dashboard as provided by CRIM	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	3/12/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY) and J Federer (EY) to discuss incorporation of private historical transaction data into PowerBI dashboard as provided by CRIM	0.50	245.00	122.50
Chen,Shi	Senior	3/12/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), K Chen (EY), and J Federer (EY) to discuss integration of land authority rent data	0.60	445.00	267.00
Nagarajan,Snigdha	Staff	3/12/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), K Chen (EY), J Federer (EY) and EY Team to discuss integration of land authority rent data	0.60	245.00	147.00
Anderson,Evan W	Manager	3/12/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), K Chen (EY), J Federer (EY) to discuss integration of land authority rent data	0.60	595.00	357.00
Federer,Joshua Lee	Staff	3/12/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), K Chen (EY), J Federer (EY) to discuss integration of land authority rent data	0.60	245.00	147.00
Bellas,Samuel Scott	Senior Manager	3/12/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), and M Najder (EY) to discuss progress of PBA sample set deck development.	0.40	720.00	288.00
Konstand,Sara	Manager	3/12/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), and M Najder (EY) to discuss progress of PBA sample set deck development.	0.40	595.00	238.00
Najder,Michal	Senior	3/12/2021	T3 - Long Term Projections	Participate in meeting with S Bellas (EY), S Konstand (EY), and M Najder (EY) to discuss progress of PBA sample set deck development.	0.40	445.00	178.00
Bellas,Samuel Scott	Senior Manager	3/12/2021	T3 - Long Term Projections	Review draft report for restack and future of work for San Juan office portfolio	0.70	720.00	504.00
Canter,Matthew Alan	Manager	3/12/2021	T3 - Long Term Projections	Prepare questions for various CW workstreams and communication	0.20	595.00	119.00
Canter,Matthew Alan	Manager	3/12/2021	T3 - Long Term Projections	Review the dashboard analytics for the presentation for FOMB	0.30	595.00	178.50
Canter,Matthew Alan	Manager	3/12/2021	T3 - Long Term Projections	Prepare workplan next week for CW real estate workstreams	0.80	595.00	476.00
Canter,Matthew Alan	Manager	3/12/2021	T3 - Long Term Projections	Prepare talking points to integrate Housing Finance into the dashboard and improve processes	0.60	595.00	357.00
Canter,Matthew Alan	Manager	3/12/2021	T3 - Long Term Projections	Research select vacant properties via web search to understand publically available details of real estate data and transparency	1.20	595.00	714.00
Chen,Shi	Senior	3/12/2021	T3 - Long Term Projections	Prepare PRIDCO deck	1.40	445.00	623.00
Federer,Joshua Lee	Staff	3/12/2021	T3 - Long Term Projections	Outline and review feedback provided by FOMB for incorporation into PBI dashboard analyses	2.00	245.00	490.00
Federer,Joshua Lee	Staff	3/12/2021	T3 - Long Term Projections	Email to EY team regarding changes to PR Land Authority rent analysis tab and PRIDCO above/below rent analysis tab following conversation with FOMB	1.50	245.00	367.50
Federer,Joshua Lee	Staff	3/12/2021	T3 - Long Term Projections	Incorporate feedback provided by FOMB related to revision of above/below PRIDCO lease analysis to focus additional effort on lease enhancement for specific properties and tenants	2.40	245.00	588.00
Federer,Joshua Lee	Staff	3/12/2021	T3 - Long Term Projections	Perform data field matches and identify discrepancies within the CRIM and Hacienda-provided historical private transaction data for purposes of asset scoring and monetization	1.90	245.00	465.50
Federer,Joshua Lee	Staff	3/12/2021	T3 - Long Term Projections	Prepare a workplan for incorporation of CRIM and Hacienda-provided historical private transaction data for purposes of asset scoring and monetization	1.50	245.00	367.50
Konstand,Sara	Manager	3/12/2021	T3 - Long Term Projections	Continue development of portfolio consolidation and restack options and cost savings opportunity	1.10	595.00	654.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nagarajan,Snigdha	Staff	3/12/2021	T3 - Long Term Projections	Summarize discrepancy in private transactions between 2016-2019 and 2020-2021	0.80	245.00	196.00
Nagarajan,Snigdha	Staff	3/12/2021	T3 - Long Term Projections	Create location city mapping with corresponding regions and municipalities for all properties from 2016-2021	2.50	245.00	612.50
Nagarajan,Snigdha	Staff	3/12/2021	T3 - Long Term Projections	Incorporate consolidates private transactions data into PowerBI dashboard	1.80	245.00	441.00
Nagarajan,Snigdha	Staff	3/12/2021	T3 - Long Term Projections	Build visuals to generate insights from private transactions data	2.70	245.00	661.50
Nagarajan,Snigdha	Staff	3/12/2021	T3 - Long Term Projections	Prepare DAX measures to summarize data from private transactions	1.40	245.00	343.00
Najder,Michal	Senior	3/12/2021	T3 - Long Term Projections	Complete PRIDCO lease admin and management deck revisions based on feedback from manager.	2.30	445.00	1,023.50
Najder,Michal	Senior	3/12/2021	T3 - Long Term Projections	Complete PBA sample set data revisions to incorporate manager feedback.	2.10	445.00	934.50
Kane,Collin	Senior	3/12/2021	T3 - Long Term Projections	Revise the valuation system to program 2021 Fiscal Plan assumptions updates for JRS deferred vested employees	0.30	405.00	121.50
Kane,Collin	Senior	3/12/2021	T3 - Long Term Projections	Revise the valuation system to code changes to the freeze provisions with associated timing for JRS active fixed tenure employees	0.60	405.00	243.00
Kane,Collin	Senior	3/12/2021	T3 - Long Term Projections	Revise the valuation system to code changes to the freeze provisions with associated timing for JRS new entrant projections	0.70	405.00	283.50
Kane,Collin	Senior	3/12/2021	T3 - Long Term Projections	Revise the valuation system to code changes to the freeze provisions with associated timing for JRS actives hired after 2014	0.70	405.00	283.50
Kane,Collin	Senior	3/12/2021	T3 - Long Term Projections	Revise the valuation system to code changes in assumptions to update the JRS actives hired after 2014	0.90	405.00	364.50
Kane,Collin	Senior	3/12/2021	T3 - Long Term Projections	Revise the valuation system to code changes to the benefit cut threshold / timing for JRS active fixed tenure employees	1.10	405.00	445.50
Kane,Collin	Senior	3/12/2021	T3 - Long Term Projections	Revise the valuation system to program 2021 Fiscal Plan benefit cut for JRS deferred vested employees	1.10	405.00	445.50
Kane,Collin	Senior	3/12/2021	T3 - Long Term Projections	Revise the valuation system to code changes in assumptions to update the JRS active fixed tenure employees	1.20	405.00	486.00
Kane,Collin	Senior	3/12/2021	T3 - Long Term Projections	Revise the valuation system to code changes in assumptions to update the JRS new entrant projections	1.20	405.00	486.00
Kane,Collin	Senior	3/12/2021	T3 - Long Term Projections	Revise the valuation system to program 2021 Fiscal Plan benefit cut, freeze provisions and assumptions for JRS retirees and beneficiaries	1.30	405.00	526.50
Kane,Collin	Senior	3/12/2021	T3 - Long Term Projections	Revise the valuation system to code changes to the benefit cut threshold / timing for JRS new entrant projections	1.40	405.00	567.00
Kane,Collin	Senior	3/12/2021	T3 - Long Term Projections	Revise the valuation system to code changes to the benefit cut threshold / timing for JRS actives hired after 2014	1.60	405.00	648.00
Federbush,Samantha	Manager	3/12/2021	T3 - Long Term Projections	Review valuation system coding impacting eligibility for Law 3 actives	0.30	519.00	155.70
Federbush,Samantha	Manager	3/12/2021	T3 - Long Term Projections	Perform reconciliation of ERS participant counts for actives from prior fiscal plan data	0.60	519.00	311.40
Federbush,Samantha	Manager	3/12/2021	T3 - Long Term Projections	Review ERS active coding to ensure proper setting of Employee Type	0.60	519.00	311.40
Federbush,Samantha	Manager	3/12/2021	T3 - Long Term Projections	Review ERS actives coding for retirement eligibility at Jun13 in connection with splitting benefit eligibilities in accordance with Act 3 - 2013	0.70	519.00	363.30
Federbush,Samantha	Manager	3/12/2021	T3 - Long Term Projections	Review ERS active plan provisions modeled within valuation system benefit definitions to ensure update for 2021 fiscal plan is correctly carrying over benefits	1.10	519.00	570.90
Federbush,Samantha	Manager	3/12/2021	T3 - Long Term Projections	Review coding for ERS active participants within valuation system expression sets	1.20	519.00	622.80
Federbush,Samantha	Manager	3/12/2021	T3 - Long Term Projections	Update ERS active valuation system coding for retirement eligibility to function correctly with newly imported data	1.30	519.00	674.70
Federbush,Samantha	Manager	3/12/2021	T3 - Long Term Projections	Review ERS updated active census data valuation system defaults with associated errors to assess gaps that need assumptions	1.40	519.00	726.60
Hartman,Bryan A	Manager	3/12/2021	T3 - Long Term Projections	Review data for TRS plan administrative practices regarding social security participant contributions as well as legislation research for TRS plan provisions	0.90	519.00	467.10

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	3/12/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and M Lopez (FOMB) to discuss outstanding requests related to proposed pension bills	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	3/12/2021	T3 - Long Term Projections	Review draft letter from Proskauer related to HB 533	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	3/12/2021	T3 - Long Term Projections	Review draft letter from Proskauer responding to legislature request for a meeting regarding HB 120	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	3/12/2021	T3 - Long Term Projections	Review summary of concerns with Commonwealth fiscal plan for Notice of Violation	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	3/12/2021	T3 - Long Term Projections	Review updates to PREPA pension projections for recent census data updates	0.60	721.00	432.60
Morris,Michael Thomas	Senior	3/12/2021	T3 - Long Term Projections	Review information provided for Social Security working group implementation	0.60	405.00	243.00
Nguyen,Jimmy Hoang Huy	Staff	3/12/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss the 2017 data update needed for the fiscal plan liability runs for all participants and data concerns for VTP	0.30	271.00	81.30
Nguyen,Jimmy Hoang Huy	Staff	3/12/2021	T3 - Long Term Projections	Calculate the impact on the Fiscal Plan liability for the TRS using updated census data for DB participants	1.30	271.00	352.30
Nguyen,Jimmy Hoang Huy	Staff	3/12/2021	T3 - Long Term Projections	Calculate the impact on the Fiscal Plan liability for the TRS using updated census data for inactive participants	1.30	271.00	352.30
Nguyen,Jimmy Hoang Huy	Staff	3/12/2021	T3 - Long Term Projections	Calculate the impact on the Fiscal Plan liability for the TRS using updated census data for DB-LOA participants	1.90	271.00	514.90
Nichols,Carly	Senior Manager	3/12/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss the 2017 data update needed for the fiscal plan liability runs for all participants and data concerns for VTP	0.30	655.00	196.50
Nichols,Carly	Senior Manager	3/12/2021	T3 - Long Term Projections	Review TRS valuation census data provided for July 1, 2017 for comparison with previous data to assess potential impact to fiscal plan	1.60	655.00	1,048.00
Stricklin,Todd	Senior	3/12/2021	T3 - Long Term Projections	Calculate ERS FY20-FY49 nominal costs for Act 80 based on 2019 data for Act 1 participants and 2020 data for Law 447 participants	1.40	405.00	567.00
Stuber,Emily Grace	Senior	3/12/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss the 2017 data update needed for the fiscal plan liability runs for all participants and data concerns for VTP	0.30	405.00	121.50
Wallace,Kacy	Senior Manager	3/12/2021	T3 - Long Term Projections	Review Act 80 cost increase model for break-even headcount reductions including expanded Act 1 eligibility	1.60	655.00	1,048.00
Malhotra,Gaurav	Partner/Principal	3/12/2021	T3 - Creditor Mediation Support	Redacted	2.30	870.00	2,001.00
Malhotra,Gaurav	Partner/Principal	3/12/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Mackie,James	Executive Director	3/13/2021	T3 - Long Term Projections	Amend EITC letter for legislature	1.40	810.00	1,134.00
Chepenik,Adam Brandon	Partner/Principal	3/13/2021	T3 - Long Term Projections	Draft proposed tax expenditures response letter for N Jaresko (FOMB) review	1.60	870.00	1,392.00
Chepenik,Adam Brandon	Partner/Principal	3/13/2021	T3 - Creditor Mediation Support	Redacted	1.90	870.00	1,653.00
Chawla,Sonia	Manager	3/13/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Chawla,Sonia	Manager	3/13/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Chepenik,Adam Brandon	Partner/Principal	3/13/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	3/13/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Tague,Robert	Executive Director	3/13/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Tague,Robert	Executive Director	3/13/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Chepenik,Adam Brandon	Partner/Principal	3/13/2021	T3 - Long Term Projections	Review updated bill assessment for federal monies being sent to Puerto Rico	0.60	870.00	522.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	3/13/2021	T3 - Creditor Mediation Support	Redacted	0.10	595.00	59.50
Chepenik,Adam Brandon	Partner/Principal	3/13/2021	T3 - Long Term Projections	Review WH release on estimated stimulus impact for Puerto Rico	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	3/14/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Santambrogio,Juan	Executive Director	3/14/2021	T3 - Long Term Projections	Participate in FOMB board strategy session to discuss NOV to governor's fiscal plan submission. EY participants: A Chepenik (EY), G Malhotra (EY), and J Santambrogio (EY)	1.40	810.00	1,134.00
Malhotra,Gaurav	Partner/Principal	3/14/2021	T3 - Long Term Projections	Participate in FOMB board strategy session to discuss NOV to governor's fiscal plan submission. EY participants: A Chepenik (EY), G Malhotra (EY), and J Santambrogio (EY)	1.40	870.00	1,218.00
Chepenik,Adam Brandon	Partner/Principal	3/14/2021	T3 - Long Term Projections	Participate in FOMB board strategy session to discuss NOV to governor's fiscal plan submission. EY participants: A Chepenik (EY),G Malhotra (EY), and J Santambrogio (EY)	1.40	870.00	1,218.00
Chepenik,Adam Brandon	Partner/Principal	3/14/2021	T3 - Creditor Mediation Support	Redacted	0.70	870.00	609.00
Heath,Emma	Senior Manager	3/14/2021	T3 - Long Term Projections	Review and comment on analysis of title 1 and 2 of American Rescue Plan	3.10	720.00	2,232.00
Chepenik,Adam Brandon	Partner/Principal	3/14/2021	T3 - Long Term Projections	Review and edit proposed NOV letter for FOMB staff consideration	0.80	870.00	696.00
Chawla,Sonia	Manager	3/14/2021	T3 - Creditor Mediation Support	Redacted	0.10	595.00	59.50
Mullins,Daniel R	Executive Director	3/14/2021	T3 - Long Term Projections	Review of final report on Puerto Rico Statehood for transmission	2.20	810.00	1,782.00
Chepenik,Adam Brandon	Partner/Principal	3/14/2021	T3 - Creditor Mediation Support	Redacted	0.20	870.00	174.00
Chepenik,Adam Brandon	Partner/Principal	3/14/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Tague,Robert	Executive Director	3/14/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Panagiotakis,Sofia	Senior Manager	3/14/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Yodice,Frank	Senior	3/14/2021	T3 - Long Term Projections	Update ARPA breakdown based on feedback on sources and estimates	0.60	445.00	267.00
Yodice,Frank	Senior	3/14/2021	T3 - Long Term Projections	Update ARPA breakdown with FFIS estimates	0.90	445.00	400.50
Levy,Sheva R	Partner/Principal	3/14/2021	T3 - Long Term Projections	Review pension language from draft Notice of Violation from McKinsey related to proposed Commonwealth fiscal plan	1.10	721.00	793.10
Nguyen,Jimmy Hoang Huy	Staff	3/14/2021	T3 - Long Term Projections	Develop the impact on the Fiscal Plan liability for the TRS using a \$1500 threshold for LOA participants	1.80	271.00	487.80
Nguyen,Jimmy Hoang Huy	Staff	3/14/2021	T3 - Long Term Projections	Develop the impact on the Fiscal Plan liability for the TRS using a \$1500 threshold for VTP participants	1.90	271.00	514.90
Nguyen,Jimmy Hoang Huy	Staff	3/14/2021	T3 - Long Term Projections	Develop the impact on the Fiscal Plan liability for the TRS using a \$1500 threshold for Non-LOA participants	2.10	271.00	569.10
Nguyen,Jimmy Hoang Huy	Staff	3/14/2021	T3 - Long Term Projections	Develop the impact on the Fiscal Plan liability for the TRS using a \$1500 threshold for inactive participants	2.40	271.00	650.40
Malhotra,Gaurav	Partner/Principal	3/14/2021	T3 - Creditor Mediation Support	Redacted	1.50	870.00	1,305.00
Latham,Willow Genevieve	Senior	3/15/2021	T3 - Long Term Projections	Additional research on state broadband grant program precedents	0.40	445.00	178.00
Kebhaj,Suhaib	Senior	3/15/2021	T3 - Long Term Projections	Address comments on power point deck for DDEC meeting regarding Act 60 and OZ	2.40	445.00	1,068.00
Mullins,Daniel R	Executive Director	3/15/2021	T3 - Long Term Projections	Amend Act 60 /OZ briefing deck to OZ regulations required for board acceptance	1.30	810.00	1,053.00
Mullins,Daniel R	Executive Director	3/15/2021	T3 - Long Term Projections	Amend EITC letter to FOMB letter to PR legislature	0.30	810.00	243.00
Barati Stec,Izabella	Manager	3/15/2021	T3 - Long Term Projections	Amend OZ and Act 60 slides	2.20	595.00	1,309.00
Mackie,James	Executive Director	3/15/2021	T3 - Long Term Projections	Amend QUEST DDEC/Act 60 & OZ summary slides	0.90	810.00	729.00
Chepenik,Adam Brandon	Partner/Principal	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Knapp,Nicole Penelope	Senior	3/15/2021	T3 - Long Term Projections	Analyze fiscal impact of fee exemptions for fiscal note 456	1.70	445.00	756.50
Knapp,Nicole Penelope	Senior	3/15/2021	T3 - Long Term Projections	Analyze fiscal impact of tax deduction for Fiscal Note 456	2.90	445.00	1,290.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky,Shawn	Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Knapp,Nicole Penelope	Senior	3/15/2021	T3 - Long Term Projections	Compile data from IPUMS webpage from containing PRCS data for property values and income of Fiscal Note 456	2.90	445.00	1,290.50
Gelfond,Hilary	Staff	3/15/2021	T3 - Long Term Projections	Compose PowerPoint presentation on the status of Act 60 regulations and communications with DDEC	2.90	245.00	710.50
Gelfond,Hilary	Staff	3/15/2021	T3 - Long Term Projections	Compose talking points on the status of Act 60 regulations and communications with DDEC	2.90	245.00	710.50
Venkatramanan,Siddhu	Manager	3/15/2021	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly as of 03/15/2021.	2.10	595.00	1,249.50
Mullins,Daniel R	Executive Director	3/15/2021	T3 - Long Term Projections	DDEC Act 60 / OZ discussion briefing document review participate in meeting with G. Ojeda (FOMB), V. Maldonado (FOMB), M. Ban (EY), J. Mackie (EY), I. Stec(EY), A. Kebhaj (EY), H. Gelfond (EY), D. Mullins (EY)	0.50	810.00	405.00
Mackie,James	Executive Director	3/15/2021	T3 - Long Term Projections	DDEC Act 60 / OZ discussion briefing document review participate in meeting with G. Ojeda (FOMB), V. Maldonado (FOMB), M. Ban (EY), J. Mackie (EY), I. Stec(EY), A. Kebhaj (EY), H. Gelfond (EY), D. Mullins (EY)	0.50	810.00	405.00
Ban,Menuka	Manager	3/15/2021	T3 - Long Term Projections	DDEC Act 60 / OZ discussion briefing document review participate in meeting with G. Ojeda (FOMB), V. Maldonado (FOMB), M. Ban (EY), J. Mackie (EY), I. Stec(EY), A. Kebhaj (EY), H. Gelfond (EY), D. Mullins (EY)	0.50	595.00	297.50
Barati Stec,Izabella	Manager	3/15/2021	T3 - Long Term Projections	Desk review of Act 169 for FN	1.30	595.00	773.50
Powell,Marc	Executive Director	3/15/2021	T3 - Long Term Projections	Complete first read of Proponent 3 response	3.90	810.00	3,159.00
Powell,Marc	Executive Director	3/15/2021	T3 - Long Term Projections	Do first read of Proponent 4 response	3.70	810.00	2,997.00
Dubinsky,Shawn	Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Ramirez,Aaron	Senior	3/15/2021	T3 - Long Term Projections	Draft document of Proponent: BLN regarding Grant Administration Quals	2.40	445.00	1,068.00
Ramirez,Aaron	Senior	3/15/2021	T3 - Long Term Projections	Draft document of Proponent: BLN regarding Technology and Policy Quals	2.10	445.00	934.50
Dubinsky,Shawn	Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Chepenik,Adam Brandon	Partner/Principal	3/15/2021	T3 - Creditor Mediation Support	Redacted	1.20	870.00	1,044.00
Mackie,James	Executive Director	3/15/2021	T3 - Long Term Projections	Draft shortened version of EITC description for letter to legis	1.50	810.00	1,215.00
Heath,Emma	Senior Manager	3/15/2021	T3 - Long Term Projections	Email to S. Levy (EY) regarding pensions provisions of American Rescue Plan	0.20	720.00	144.00
Rubin,Joshua A.	Staff	3/15/2021	T3 - Long Term Projections	Estimate value of dependent care tax credit based on changes made in the American Rescue Plan	1.40	245.00	343.00
Berger,Daniel L.	Manager	3/15/2021	T3 - Long Term Projections	Estimates for COBRA (other healthcare provisions) as part of biden stimulus bill to send to FOMB	1.40	595.00	833.00
Almbaid,Nahla	Staff	3/15/2021	T3 - Long Term Projections	Go over new data from PRDOL and how it changed previous years of data	2.10	245.00	514.50
Yodice,Frank	Senior	3/15/2021	T3 - Long Term Projections	Identify line items from CARES and American Rescue Plan acts that need further clarification and identify sources for meeting with E. Heath	0.80	445.00	356.00
Ban,Menuka	Manager	3/15/2021	T3 - Long Term Projections	Modify the key issues slides on OZ and Act 60 regulation to incorporate FOMB team's and G. Ojeda (FOMB)'s feedback	1.70	595.00	1,011.50
Tan,Riyandi	Manager	3/15/2021	T3 - Long Term Projections	Participate in a call with A Chepenik (EY), S Panagiotakis (EY), S Sarna (EY), R Tan (EY) and J Seth (EY) to discuss potential additional cost considerations for FOMB presentation.	0.40	595.00	238.00
Seth,Jay Ashish	Senior	3/15/2021	T3 - Long Term Projections	Participate in a call with A Chepenik (EY), S Panagiotakis (EY), S Sarna (EY), R Tan (EY) and J Seth (EY) to discuss potential additional cost considerations for FOMB presentation.	0.40	445.00	178.00
Sarna,Shavi	Senior Manager	3/15/2021	T3 - Long Term Projections	Participate in a call with A Chepenik (EY), S Panagiotakis (EY), S Sarna (EY), R Tan (EY) and J Seth (EY) to discuss potential additional cost considerations for FOMB presentation.	0.40	720.00	288.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Panagiotakis,Sofia	Senior Manager	3/15/2021	T3 - Long Term Projections	Participate in a call with A Chepenik (EY), S Panagiotakis (EY), S Sarna (EY), R Tan (EY) and J Seth (EY) to discuss potential additional cost considerations for FOMB presentation.	0.40	720.00	288.00
Chepenik,Adam Brandon	Partner/Principal	3/15/2021	T3 - Long Term Projections	Participate in a call with A Chepenik (EY), S Panagiotakis (EY), S Sarna (EY), R Tan (EY) and J Seth (EY) to discuss potential additional cost considerations for FOMB presentation.	0.40	870.00	348.00
Dubinsky,Shawn	Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Paez,Fernando Mario	Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Chepenik,Adam Brandon	Partner/Principal	3/15/2021	T3 - Long Term Projections	Participate in call to discuss reform pilot	0.20	870.00	174.00
Mira,Francisco Jose	Senior Manager	3/15/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) and F.Mira(EY) to discuss comments and updates to Proposer 1&2 Qualification sections	0.60	720.00	432.00
Ramirez,Aaron	Senior	3/15/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) and F.Mira(EY) to discuss comments and updates to Proposer 1&2 Qualification sections	0.60	445.00	267.00
Berger,Daniel L.	Manager	3/15/2021	T3 - Long Term Projections	Participate in call with D Berger (EY), E Heath (EY), and A Chepenik (EY) to discuss EITC change required	0.20	595.00	119.00
Heath,Emma	Senior Manager	3/15/2021	T3 - Long Term Projections	Participate in call with D Berger (EY), E Heath (EY), and A Chepenik (EY) to discuss EITC change required	0.20	720.00	144.00
Chepenik,Adam Brandon	Partner/Principal	3/15/2021	T3 - Long Term Projections	Participate in call with D Berger (EY), E Heath (EY), and A Chepenik (EY) to discuss EITC change required	0.20	870.00	174.00
Heath,Emma	Senior Manager	3/15/2021	T3 - Long Term Projections	Participate in call with E Heath (EY) and A Chepenik (EY) to discuss Section 605 implication from ARP on Puerto Rico	0.30	720.00	216.00
Chepenik,Adam Brandon	Partner/Principal	3/15/2021	T3 - Long Term Projections	Participate in call with E Heath (EY) and A Chepenik (EY) to discuss Section 605 implication from ARP on Puerto Rico	0.30	870.00	261.00
Heath,Emma	Senior Manager	3/15/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and F. Yodice (EY) to discuss allocations from the CARES and American Rescue Plan acts that would be relevant to the Highways and Transportation Authority	0.60	720.00	432.00
Yodice,Frank	Senior	3/15/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and F. Yodice (EY) to discuss allocations from the CARES and American Rescue Plan acts that would be relevant to the Highways and Transportation Authority	0.60	445.00	267.00
Sarna,Shavi	Senior Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Heath,Emma	Senior Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Santambrogio,Juan	Executive Director	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Panagiotakis,Sofia	Senior Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Chepenik,Adam Brandon	Partner/Principal	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Burr,Jeremy	Manager	3/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), J Burr (EY), J Federer (EY) and FOMB to discuss a methodology for stratification of PRIDCO leases	1.40	595.00	833.00
Chepenik,Adam Brandon	Partner/Principal	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sarna,Shavi	Senior Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Tague,Robert	Executive Director	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Dubinsky,Shawn	Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Tague,Robert	Executive Director	3/15/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Dubinsky,Shawn	Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Tague,Robert	Executive Director	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Dubinsky,Shawn	Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Tague,Robert	Executive Director	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Leonis,Temisan	Senior	3/15/2021	T3 - Long Term Projections	Participate in call with T. Leonis (EY) and F. Yodice (EY), to discuss FFIS estimates for the American Rescue Plan and the subsequent updates that will be required to based on the new data.	0.20	445.00	89.00
Yodice,Frank	Senior	3/15/2021	T3 - Long Term Projections	Participate in call with T. Leonis (EY) and F. Yodice (EY), to discuss FFIS estimates for the American Rescue Plan and the subsequent updates that will be required to based on the new data.	0.20	445.00	89.00
Chepenik,Adam Brandon	Partner/Principal	3/15/2021	T3 - Creditor Mediation Support	Redacted	1.60	870.00	1,392.00
Santambrogio,Juan	Executive Director	3/15/2021	T3 - Creditor Mediation Support	Redacted	1.60	810.00	1,296.00
Malhotra,Gaurav	Partner/Principal	3/15/2021	T3 - Creditor Mediation Support	Redacted	1.60	870.00	1,392.00
Sarna,Shavi	Senior Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	1.60	720.00	1,152.00
Panagiotakis,Sofia	Senior Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	1.60	720.00	1,152.00
Chepenik,Adam Brandon	Partner/Principal	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.20	870.00	174.00
Heath,Emma	Senior Manager	3/15/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY) and J Matla (EY) to discuss Biden Bill task to determine Pension support for Puerto Rico	0.30	720.00	216.00
Matla,Jonathan	Senior	3/15/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY) and J Matla (EY) to discuss Biden Bill task to determine Pension support for Puerto Rico	0.30	445.00	133.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/15/2021.	0.80	445.00	356.00
Mairena, Daisy	Staff	3/15/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/15/2021.	0.80	245.00	196.00
Sanchez-Riveron, Deborah	Staff	3/15/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/15/2021.	0.80	245.00	196.00
Chawla, Sonia	Manager	3/15/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/15/2021.	0.80	595.00	476.00
Chan, Jonathan	Manager	3/15/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/15/2021.	0.80	595.00	476.00
Burr, Jeremy	Manager	3/15/2021	T3 - Long Term Projections	Participate in working meeting with C Ortiz (FOMB) and J. Burr (EY) to prepare follow-ups for OMB, AAFAF and the Retirement Board regarding the PayGo submission from OMB	1.30	595.00	773.50
Dubinsky, Shawn	Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Tague, Robert	Executive Director	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Sarna, Shavi	Senior Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Santambrogio, Juan	Executive Director	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Sarna, Shavi	Senior Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Panagiotakis, Sofia	Senior Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Sanchez-Riveron, Deborah	Staff	3/15/2021	T3 - Plan of Adjustment	Perform analysis to determine what new restrictions documentation has been obtained between 9/25/2020 and 3/15/2021 to send to O&B for consideration of legal due diligence review.	2.80	245.00	686.00
Chawla, Sonia	Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.10	595.00	59.50
Chepenik, Adam Brandon	Partner/Principal	3/15/2021	T3 - Creditor Mediation Support	Redacted	1.10	870.00	957.00
Burr, Jeremy	Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Yodice, Frank	Senior	3/15/2021	T3 - Long Term Projections	Prepare allocations break-up in the Highway and Transportation Authority disbursement report	0.70	445.00	311.50
Chepenik, Adam Brandon	Partner/Principal	3/15/2021	T3 - Long Term Projections	Prepare analysis on Section 605 for team review	0.20	870.00	174.00
Mairena, Daisy	Staff	3/15/2021	T3 - Plan of Adjustment	Prepare draft email to Administration for the Development of Agricultural Enterprises regarding bank account information as of 3/15/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	3/15/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Treasury regarding bank account information as of 3/15/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/15/2021	T3 - Plan of Adjustment	Prepare draft email to Municipal Revenue Collection Centre (CRIM) regarding no new/closed accounts as of 3/15/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	3/15/2021	T3 - Plan of Adjustment	Prepare draft email to O&B to send a list of new restrictions documentation obtained between 9/25/2020 and 3/15/2020 for consideration of legal due diligence	0.30	245.00	73.50
Ban, Menuka	Manager	3/15/2021	T3 - Long Term Projections	Prepare exec summary to insert in the presentation summarizing the key issues with the OZ and Act 60 regulation for N. Jeresko (FOMB) to share with the new DDEC secretary	0.60	595.00	357.00
Zhao, Leqi	Senior	3/15/2021	T3 - Long Term Projections	Prepare February 2021 total sales tax collection in the tax forecast database for commonwealth revenue forecast update	1.10	445.00	489.50
Chepenik, Adam Brandon	Partner/Principal	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Powell, Marc	Executive Director	3/15/2021	T3 - Long Term Projections	Prepare guidance for EY team call scheduled for 3/16 on Proponent team 3/4 analysis	0.40	810.00	324.00
Chepenik, Adam Brandon	Partner/Principal	3/15/2021	T3 - Long Term Projections	Prepare modifications to EITC legislation letter on changes needed to access EITC federal funds	0.60	870.00	522.00
Glavin, Amanda Jane	Senior	3/15/2021	T3 - Long Term Projections	Prepare report of AK path to statehood and requirements set by Congress	1.80	445.00	801.00
Glavin, Amanda Jane	Senior	3/15/2021	T3 - Long Term Projections	Prepare report of AZ path to statehood and requirements set by Congress	1.20	445.00	534.00
Glavin, Amanda Jane	Senior	3/15/2021	T3 - Long Term Projections	Prepare report of Hawaii path to statehood and requirements set by Congress	1.30	445.00	578.50
Glavin, Amanda Jane	Senior	3/15/2021	T3 - Long Term Projections	Prepare report of NM path to statehood and requirements set by Congress	1.10	445.00	489.50
Glavin, Amanda Jane	Senior	3/15/2021	T3 - Long Term Projections	Prepare report of OK path to statehood and requirements set by Congress	1.40	445.00	623.00
Burr, Jeremy	Manager	3/15/2021	T3 - Long Term Projections	Prepare revised general fund PayGo allocation based on OMB's updated budget submission	1.20	595.00	714.00
Paez, Fernando Mario	Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	1.80	595.00	1,071.00
Matla, Jonathan	Senior	3/15/2021	T3 - Long Term Projections	Prepare summary table to incorporate findings from the American Rescue Plan for the pension team to review	1.30	445.00	578.50
Rubin, Joshua A.	Staff	3/15/2021	T3 - Long Term Projections	Prepare table showing employment recovery by sector in Puerto Rico through January 2021	0.90	245.00	220.50
Rubin, Joshua A.	Staff	3/15/2021	T3 - Long Term Projections	Prepare table showing employment recovery by sector in the United States through January 2021	0.90	245.00	220.50
Rubin, Joshua A.	Staff	3/15/2021	T3 - Long Term Projections	Prepare table showing employment recovery in top and bottom performing states with respect to Leisure & Entertainment	0.90	245.00	220.50
Ban, Menuka	Manager	3/15/2021	T3 - Long Term Projections	Prepare the presentation outlining the key issues with the Act 60 regulation for N. Jeresko (FOMB) to share with the new DDEC secretary	2.60	595.00	1,547.00
Ban, Menuka	Manager	3/15/2021	T3 - Long Term Projections	Prepare the presentation outlining the key issues with the opportunity zone regulation for N. Jeresko (FOMB) to share with the new DDEC secretary	2.50	595.00	1,487.50
Latham, Willow Genevieve	Senior	3/15/2021	T3 - Long Term Projections	Progress research and organize notes for Task 3 related to analysis of state grant administration precedents	3.10	445.00	1,379.50
Ramirez, Aaron	Senior	3/15/2021	T3 - Long Term Projections	Proposal read through of Proponent: BLN and notes regarding their evaluation	2.10	445.00	934.50
Ramirez, Aaron	Senior	3/15/2021	T3 - Long Term Projections	Proposal read through of Proponent: PRSTRT, and notes regarding their evaluation	1.70	445.00	756.50
Burr, Jeremy	Manager	3/15/2021	T3 - Long Term Projections	Provide feedback on the fiscal plan notice of violation as it relates to pensions	0.50	595.00	297.50
Kebhaj, Suhaib	Senior	3/15/2021	T3 - Long Term Projections	Provide initial review of PC 28 to determine articles of the act that require a fiscal impact analysis	2.20	445.00	979.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mackie,James	Executive Director	3/15/2021	T3 - Long Term Projections	Research availability of the ACA's premium tax credit for Puerto Ricans	0.40	810.00	324.00
Mackie,James	Executive Director	3/15/2021	T3 - Long Term Projections	Research COBRA availability for Puerto Rico	1.10	810.00	891.00
Almbaid,Nahla	Staff	3/15/2021	T3 - Long Term Projections	Research how EB will stop and how it affects unemployment forecast	0.70	245.00	171.50
Dubinsky,Shawn	Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Ramirez,Aaron	Senior	3/15/2021	T3 - Long Term Projections	Research on Broadband Quality assessment contractual language from in different states to better understand precedents	2.20	445.00	979.00
Ramirez,Aaron	Senior	3/15/2021	T3 - Long Term Projections	Research on Broadband Quality assessment contractual language from in different states to better understand precedents	1.90	445.00	845.50
Chepenik,Adam Brandon	Partner/Principal	3/15/2021	T3 - Long Term Projections	Research provisions of Section 605 to shape analysis on potential implications to Puerto Rico	0.30	870.00	261.00
Barati Stec,Izabella	Manager	3/15/2021	T3 - Long Term Projections	Respond to comments on OZ and Act 60 slides	0.80	595.00	476.00
Chawla,Sonia	Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Barati Stec,Izabella	Manager	3/15/2021	T3 - Long Term Projections	Review Act 28 assumptions	1.10	595.00	654.50
Barati Stec,Izabella	Manager	3/15/2021	T3 - Long Term Projections	Review Act 28 eligibility criteria for businesses	1.20	595.00	714.00
Dubinsky,Shawn	Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Latham,Willow Genevieve	Senior	3/15/2021	T3 - Long Term Projections	Review and annotate BLN proposal	1.90	445.00	845.50
Heath,Emma	Senior Manager	3/15/2021	T3 - Long Term Projections	Review and comment on analysis of title 3-5 of American Rescue Plan	3.70	720.00	2,664.00
Heath,Emma	Senior Manager	3/15/2021	T3 - Long Term Projections	Review and comment on analysis of title 6 and 7 of American Rescue Plan	2.60	720.00	1,872.00
Heath,Emma	Senior Manager	3/15/2021	T3 - Long Term Projections	Review and comment on analysis of title 8,10 and 11 of American Rescue Plan	1.70	720.00	1,224.00
Heath,Emma	Senior Manager	3/15/2021	T3 - Long Term Projections	Review and update presentation on municipalities funding under American Rescue Plan	0.40	720.00	288.00
Heath,Emma	Senior Manager	3/15/2021	T3 - Long Term Projections	Review and update letter to Hacienda regarding timing of 2018 Tax Expenditures Report	0.40	720.00	288.00
Heath,Emma	Senior Manager	3/15/2021	T3 - Long Term Projections	Review and update on analysis of title 9 of American Rescue Plan	3.50	720.00	2,520.00
Mackie,James	Executive Director	3/15/2021	T3 - Long Term Projections	Review ARP's CDCTC for application to Puerto Rico	1.20	810.00	972.00
Yang,Tianyi	Manager	3/15/2021	T3 - Long Term Projections	Review BLN response for context in preparation of financial capacity analysis	0.80	595.00	476.00
Dubinsky,Shawn	Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Panagiotakis,Sofia	Senior Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Tague,Robert	Executive Director	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	3/15/2021	T3 - Long Term Projections	Review DDEC Act 60 Opportunity zone discussion deck for FOMB discussion with DDEC	2.90	810.00	2,349.00
Tague,Robert	Executive Director	3/15/2021	T3 - Creditor Mediation Support	Redacted	1.70	810.00	1,377.00
Sanchez-Riveron,Déborah	Staff	3/15/2021	T3 - Plan of Adjustment	Review document production listing as of 3/15/2021 in preparation for December 31, 2020 cash balance report	2.70	245.00	661.50
Santambrogio,Juan	Executive Director	3/15/2021	T3 - Long Term Projections	Review draft Notice of Violation on Commonwealth fiscal plan based on decisions from the Board	0.80	810.00	648.00
Sarna,Shavi	Senior Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	1.70	720.00	1,224.00
Sarna,Shavi	Senior Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Jacobsen,Katherine Anne	Senior	3/15/2021	T3 - Long Term Projections	Review estimates of Puerto Rico's allocation of federal funding in Title IV of the American Rescue Plan	0.70	445.00	311.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen,Katherine Anne	Senior	3/15/2021	T3 - Long Term Projections	Review fact sheet released by the White House on federal funding provided by the American Rescue Plan	0.80	445.00	356.00
Knapp,Nicole Penelope	Senior	3/15/2021	T3 - Long Term Projections	Review legislative text to determine if EB returns to 50-50 funding during Biden plan, or if it is still 100% federally funded	1.30	445.00	578.50
Gelfond,Hilary	Staff	3/15/2021	T3 - Long Term Projections	Review materials on the status of Act 60 and Opportunity Zone regulations	1.10	245.00	269.50
Mairena,Daisy	Staff	3/15/2021	T3 - Plan of Adjustment	Review multiple accounts that provide detail on newly open/closed, restriction information, bank statements, and signatory information to prepare request to Retirement System for Employees of the Government and Judiciary Retirement System regarding 03/31/2021 requests for confirmation.	0.60	245.00	147.00
Yodice, Frank	Senior	3/15/2021	T3 - Long Term Projections	Review NCLS American Rescue Plan Summary and reconcile transit related allocations to the PRHTA detail file	0.80	445.00	356.00
Barati Stec, Izabella	Manager	3/15/2021	T3 - Long Term Projections	Review of Act 60 slides	0.80	595.00	476.00
Eaton, Gregory William	Senior Manager	3/15/2021	T3 - Long Term Projections	Review of CRF Program Guidance and Grant Agreement	0.90	720.00	648.00
Barati Stec, Izabella	Manager	3/15/2021	T3 - Long Term Projections	Review of Opportunity Zones slides	1.20	595.00	714.00
Kebhaj,Suhaib	Senior	3/15/2021	T3 - Long Term Projections	Review progress on doing business and shift share analysis	0.50	445.00	222.50
Yang, Tianyi	Manager	3/15/2021	T3 - Long Term Projections	Review PRSTRT response for context in preparation of financial capacity analysis	1.20	595.00	714.00
Ramirez, Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Agricultural Insurance Corporation regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Automobile Accident Compensation Administration regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Child Support Administration regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Company for the Integral Development of the Cantera Peninsula regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Cooperative Development Commission regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Department of Consumer Affairs regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Department of Economic Development and Commerce regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Department of Education regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Department of Family regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Department of Natural and Environmental Resources regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Environmental Quality Board regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Fine Arts Centre Corporation regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Government Development Bank For Puerto Rico regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Industrial Commission regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Medical Services Administration regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez,Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Mental Health Services and Addiction Control Administration regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Metropolitan Bus Authority regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to National Guard of Puerto Rico regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Natural Resources Administration regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Office of Industrial Tax Exemption regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Office of Management and Budget regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Office of the Commissioner of Financial Institutions regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Parole Board regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Program of Youth Affairs regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Puerto Rico Public Broadcasting Corporation regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Socioeconomic Development of the Family Administration regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to State Elections Commission regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Telecommunications Regulatory Board (Telecommunications Bureau) regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/15/2021	T3 - Plan of Adjustment	Review request to Transit Safety Commission regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Soutendijk, Tyler	Staff	3/15/2021	T3 - Long Term Projections	Review script for both variations of regression output in Opportunity Gap Analysis	1.70	245.00	416.50
Mullins,Daniel R	Executive Director	3/15/2021	T3 - Long Term Projections	Review stimulus (\$1,400) payment estimates for Puerto Rico identification of differences between our and Hacienda's estimates and mechanisms for Hacienda reimbursement	2.30	810.00	1,863.00
Matla,Jonathan	Senior	3/15/2021	T3 - Long Term Projections	Review the American Rescue Plan - Subtitle H to determine the impact on Pensions	2.90	445.00	1,290.50
Panagiotakis,Sofia	Senior Manager	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Burr,Jeremy	Manager	3/15/2021	T3 - Long Term Projections	Review the final notice of violation to verify consistency with suggested changes to pension section	0.30	595.00	178.50
Gelfond,Hilary	Staff	3/15/2021	T3 - Long Term Projections	Review the healthcare components of the Biden American Rescue Plan to determine which apply to Puerto Rico	0.90	245.00	220.50
Jacobsen,Katherine Anne	Senior	3/15/2021	T3 - Long Term Projections	Review Title III Subtitle D Public Transportation section of the American Rescue Plan for how it relates to Puerto Rico	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	3/15/2021	T3 - Long Term Projections	Review Title IX Subtitle M The Local Assistance and Tribal Consistency Fund section of the American Rescue Plan for how it relates to Puerto Rico	0.60	445.00	267.00
Kebhaj,Suhaib	Senior	3/15/2021	T3 - Long Term Projections	Review unemployment and macro model updates	1.10	445.00	489.50
Soutendijk, Tyler	Staff	3/15/2021	T3 - Long Term Projections	Strategize next steps for identifying growth opportunities from regression output	0.90	245.00	220.50
Matla,Jonathan	Senior	3/15/2021	T3 - Long Term Projections	Summarize applicable sections in Subtitle H of the American Rescue Plan for future discussion with leadership	2.80	445.00	1,246.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Gelfond,Hilary	Staff	3/15/2021	T3 - Long Term Projections	Summarize findings of the estimate of the fiscal impact of expanding EITC in PR into a letter to the government	0.60	245.00	147.00
Ban,Menuka	Manager	3/15/2021	T3 - Long Term Projections	Summarize the timelines for both OZ and Act 60 regulations outlining all key communications between FOMB and the DDEC	2.10	595.00	1,249.50
Yodice,Frank	Senior	3/15/2021	T3 - Long Term Projections	Update American Rescue Plan (Biden Bill) breakdown file with FFIS estimates and ratios from CARES and CRRSA acts - Complete Title II	2.10	445.00	934.50
Yodice,Frank	Senior	3/15/2021	T3 - Long Term Projections	Update American Rescue Plan allocations with FFIS estimates - Title I and part of Title II	1.80	445.00	801.00
Berger,Daniel L.	Manager	3/15/2021	T3 - Long Term Projections	Update database for revenue model (this includes nearly 15 sources of data)	2.40	595.00	1,428.00
Mairena,Daisy	Staff	3/15/2021	T3 - Plan of Adjustment	Update draft email to Cooperative Development Commission regarding bank account information as of 3/15/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/15/2021	T3 - Plan of Adjustment	Update draft email to Environmental Quality Board regarding bank account information as of 3/15/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/15/2021	T3 - Plan of Adjustment	Update draft email to Mental Health Services and Addiction Control Administration regarding bank account information as of 3/15/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/15/2021	T3 - Plan of Adjustment	Update draft email to Office of the Commissioner of Financial Institutions regarding bank account information as of 3/15/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/15/2021	T3 - Plan of Adjustment	Update draft email to Puerto Rico Police Bureau regarding bank account information as of 3/15/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Knapp,Nicole Penelope	Senior	3/15/2021	T3 - Long Term Projections	Update Personal income model with BLS Monthly release of state employment by section	0.90	445.00	400.50
Campbell,Nnaji-Semayi	Senior	3/15/2021	T3 - Long Term Projections	Update proponent 2 appendix tech approach components - alignment with RFP	1.60	445.00	712.00
Campbell,Nnaji-Semayi	Senior	3/15/2021	T3 - Long Term Projections	Update proponent 2 overview of approach for key takeaways	1.40	445.00	623.00
Soutendijk,Tyler	Staff	3/15/2021	T3 - Long Term Projections	Update state employment based off March 15th release from the Bureau of Labor Statistics	0.40	245.00	98.00
Kebhaj,Suhaib	Senior	3/15/2021	T3 - Long Term Projections	Update talking points document for DDEC meeting on Act 60 and OZ	1.80	445.00	801.00
Ramirez,Aaron	Senior	3/15/2021	T3 - Long Term Projections	Updates to Proponent CN and Tilson slides for AAFAF presentation	2.10	445.00	934.50
Nagarajan,Snigdha	Staff	3/15/2021	T3 - Long Term Projections	Participate in call with J Federer (EY), E Anderson (EY), S Nagarajan (EY) to discuss results and insights from private transactions analysis	0.60	245.00	147.00
Anderson,Evan W	Manager	3/15/2021	T3 - Long Term Projections	Participate in call with J Federer (EY), E Anderson (EY), S Nagarajan (EY) to discuss results and insights from private transactions analysis	0.60	595.00	357.00
Federer,Joshua Lee	Staff	3/15/2021	T3 - Long Term Projections	Participate in call with J Federer (EY), E Anderson (EY), S Nagarajan (EY) to discuss results and insights from private transactions analysis	0.60	245.00	147.00
Anderson,Evan W	Manager	3/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY) and J Federer (EY) to discuss questions to pose for FOMB call on monetizable property list	0.60	595.00	357.00
Canter,Matthew Alan	Manager	3/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY) and J Federer (EY) to discuss questions to pose for FOMB call on monetizable property list	0.60	595.00	357.00
Canter,Matthew Alan	Manager	3/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY) and J Federer (EY) to discuss questions to pose for FOMB call on monetizable property list	0.60	595.00	357.00
Federer,Joshua Lee	Staff	3/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY) and J Federer (EY) to discuss questions to pose for FOMB call on monetizable property list	0.60	245.00	147.00
Anderson,Evan W	Manager	3/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), J Burr (EY), J Federer (EY) and FOMB to discuss a methodology for stratification of PRIDCO leases	1.40	595.00	833.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Canter,Matthew Alan	Manager	3/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), J Burr (EY), J Federer (EY) and FOMB to discuss a methodology for stratification of PRIDCO leases	1.40	595.00	833.00
Federer,Joshua Lee	Staff	3/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), J Burr (EY), J Federer (EY) and FOMB to discuss a methodology for stratification of PRIDCO leases	1.40	245.00	343.00
Anderson,Evan W	Manager	3/15/2021	T3 - Long Term Projections	Participate in meeting with E Anderson (EY), M Canter (EY), and J Federer (EY) to discuss preliminary insights and next steps for Private Transactions Analysis	0.50	595.00	297.50
Canter,Matthew Alan	Manager	3/15/2021	T3 - Long Term Projections	Participate in meeting with E Anderson (EY), M Canter (EY), and J Federer (EY) to discuss preliminary insights and next steps for Private Transactions Analysis	0.50	595.00	297.50
Federer,Joshua Lee	Staff	3/15/2021	T3 - Long Term Projections	Participate in meeting with E Anderson (EY), M Canter (EY), and J Federer (EY) to discuss preliminary insights and next steps for Private Transactions Analysis	0.50	245.00	122.50
Anderson,Evan W	Manager	3/15/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), E Anderson (EY) and J Federer (EY) to discuss PRIDCO and align on deck development for client call.	0.50	595.00	297.50
Federer,Joshua Lee	Staff	3/15/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), E Anderson (EY) and J Federer (EY) to discuss PRIDCO and align on deck development for client call.	0.50	245.00	122.50
Najder,Michal	Senior	3/15/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), E Anderson (EY) and J Federer (EY) to discuss PRIDCO and align on deck development for client call.	0.50	445.00	222.50
Canter,Matthew Alan	Manager	3/15/2021	T3 - Long Term Projections	Organize week of 3/15 - 3/19 for client calls and vacant property analysis	0.90	595.00	535.50
Canter,Matthew Alan	Manager	3/15/2021	T3 - Long Term Projections	Review initial transaction data insights in PowerBI dashboard	0.30	595.00	178.50
Federer,Joshua Lee	Staff	3/15/2021	T3 - Long Term Projections	Email to EY team regarding PowerBI categorization of demand drivers by associated real estate asset type	0.40	245.00	98.00
Federer,Joshua Lee	Staff	3/15/2021	T3 - Long Term Projections	Prepare discussion guide for upcoming meeting with FOMB that outlines outstanding data items and areas for follow-up that are required to further CW real estate analysis	1.40	245.00	343.00
Federer,Joshua Lee	Staff	3/15/2021	T3 - Long Term Projections	Establish framework for hospitality property analytics dashboard on PowerBI that identifies areas of opportunity for conversion of vacant CW property into hospitality assets	1.80	245.00	441.00
Konstand,Sara	Manager	3/15/2021	T3 - Long Term Projections	Finalize pilot space and cost savings value and scenarios.	1.75	595.00	1,041.25
Konstand,Sara	Manager	3/15/2021	T3 - Long Term Projections	Analyze OpEX savings for restack building dispositions.	1.50	595.00	892.50
Konstand,Sara	Manager	3/15/2021	T3 - Long Term Projections	Integrate OpEx savings into restack deliverable deck	0.75	595.00	446.25
Nagarajan,Snigdha	Staff	3/15/2021	T3 - Long Term Projections	Integrate updation of demand drivers into PBIX analysis	1.20	245.00	294.00
Nagarajan,Snigdha	Staff	3/15/2021	T3 - Long Term Projections	Make aesthetic improvements to private transactions analysis in PBIX dashboard	1.30	245.00	318.50
Nagarajan,Snigdha	Staff	3/15/2021	T3 - Long Term Projections	Validate outputs and summarize data discrepancy post analysis of private transactions	0.80	245.00	196.00
Nagarajan,Snigdha	Staff	3/15/2021	T3 - Long Term Projections	Research distinct values and possible groupings of transactions types in private transaction analysis	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	3/15/2021	T3 - Long Term Projections	Perform correlation analysis of attributes with transaction values	1.80	245.00	441.00
Najder,Michal	Senior	3/15/2021	T3 - Long Term Projections	Complete PBA deck revisions based on manager feedback.	1.10	445.00	489.50
Najder,Michal	Senior	3/15/2021	T3 - Long Term Projections	Complete PRIDCO deck revisions based on manager feedback regarding facility management.	1.60	445.00	712.00
Robles,Daniel Alexander	Manager	3/15/2021	T3 - Long Term Projections	Perform desktop market research for PBA sample deck.	2.40	595.00	1,428.00
Kane,Collin	Senior	3/15/2021	T3 - Long Term Projections	Review results of 2021 fiscal plan provisional changes for JRS inactives	0.90	405.00	364.50
Kane,Collin	Senior	3/15/2021	T3 - Long Term Projections	Review results of 2021 fiscal plan provisional changes for JRS actives	2.20	405.00	891.00
Culp,Noelle B.	Senior	3/15/2021	T3 - Long Term Projections	Review 30 June 2017 data provided for ERS beneficiaries to assess consistency with information utilized within calculation in valuation system	1.40	405.00	567.00
Culp,Noelle B.	Senior	3/15/2021	T3 - Long Term Projections	Review 30 June 2017 data provided for retired ERS participants to assess consistency with information utilized within calculation in valuation system	1.50	405.00	607.50
Federbush,Samantha	Manager	3/15/2021	T3 - Long Term Projections	Review ERS updates made to active data resulting from prior review	0.80	519.00	415.20

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Hartman,Bryan A	Manager	3/15/2021	T3 - Long Term Projections	Assess the data received to review administrative practice associated to TRS plan provisions for comparison with PR law	0.30	519.00	155.70
Hartman,Bryan A	Manager	3/15/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and B Hartman (EY) to discuss data files from PRDE with payroll withholding codes	0.40	519.00	207.60
Hartman,Bryan A	Manager	3/15/2021	T3 - Long Term Projections	Prepare follow-up questions for PRDE based upon data received	0.90	519.00	467.10
Levy,Sheva R	Partner/Principal	3/15/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and B Hartman (EY) to discuss data files from PRDE with payroll withholding codes	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	3/15/2021	T3 - Long Term Projections	Review McKinsey updates to Notice of Violation	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	3/15/2021	T3 - Creditor Mediation Support	Redacted	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	3/15/2021	T3 - Creditor Mediation Support	Redacted	1.10	721.00	793.10
Levy,Sheva R	Partner/Principal	3/15/2021	T3 - Long Term Projections	Review cost projections for HB 164 which amends Act 80	1.70	721.00	1,225.70
Nguyen,Jimmy Hoang Huy	Staff	3/15/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss the assumptions that need to be reflected in the Fiscal Plan liability for the TRS plan	0.20	271.00	54.20
Nguyen,Jimmy Hoang Huy	Staff	3/15/2021	T3 - Long Term Projections	Assess the impact on the Fiscal Plan liability for the TRS removing the glitch cut fix for LOA participants	1.90	271.00	514.90
Nguyen,Jimmy Hoang Huy	Staff	3/15/2021	T3 - Long Term Projections	Assess the impact on the Fiscal Plan liability for the TRS removing the glitch cut fix for inactive participants	2.10	271.00	569.10
Nguyen,Jimmy Hoang Huy	Staff	3/15/2021	T3 - Long Term Projections	Assess the impact on the Fiscal Plan liability for the TRS removing the glitch cut fix for VTP participants	2.20	271.00	596.20
Nguyen,Jimmy Hoang Huy	Staff	3/15/2021	T3 - Long Term Projections	Assess the impact on the Fiscal Plan liability for the TRS removing the glitch cut fix for Non-LOA participants	2.30	271.00	623.30
Nichols,Carly	Senior Manager	3/15/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss the assumptions that need to be reflected in the Fiscal Plan liability for the TRS plan	0.20	655.00	131.00
Quach,TranLinh	Senior Manager	3/15/2021	T3 - Long Term Projections	Review of valuation system plan inputs for O2 2020 mortality for JRS	1.10	655.00	720.50
Quach,TranLinh	Senior Manager	3/15/2021	T3 - Long Term Projections	Review of valuation system plan inputs for JRS plan freeze as of 1/1/2022	1.30	655.00	851.50
Quach,TranLinh	Senior Manager	3/15/2021	T3 - Long Term Projections	Review the census load along with plan adjustment for JRS with final fiscal plan assumptions	1.30	655.00	851.50
Stricklin,Todd	Senior	3/15/2021	T3 - Long Term Projections	Calculate ERS headcount reductions necessary for cost neutrality for Act 80 based on 2019 data for Act 1 participants and 2020 data for Law 447 participants	0.90	405.00	364.50
Stricklin,Todd	Senior	3/15/2021	T3 - Long Term Projections	Calculate ERS permanent position freezes necessary to achieve cost neutrality for Act 80 as a percentage of eligible participants using 2019 data for Act 1 participants and 2020 data for Law 447 participants	1.10	405.00	445.50
Stuber,Emily Grace	Senior	3/15/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss the assumptions that need to be reflected in the Fiscal Plan liability for the TRS plan	0.20	405.00	81.00
Stuber,Emily Grace	Senior	3/15/2021	T3 - Long Term Projections	Review stepwise paygo valuations TRS fiscal plan with updated cut date	1.30	405.00	526.50
Stuber,Emily Grace	Senior	3/15/2021	T3 - Long Term Projections	Review stepwise paygo valuations for TRS fiscal plan with updated freeze date	1.60	405.00	648.00
Stuber,Emily Grace	Senior	3/15/2021	T3 - Long Term Projections	Review stepwise paygo fiscal plan valuations with participant data for TRS fiscal plan	1.70	405.00	688.50
Stuber,Emily Grace	Senior	3/15/2021	T3 - Long Term Projections	Review stepwise paygo valuations with update to cut threshold of \$1500 for TRS fiscal plan	1.80	405.00	729.00
Stuber,Emily Grace	Senior	3/15/2021	T3 - Long Term Projections	Review stepwise paygo valuations for TRS fiscal plan with removal of glitch cut	1.90	405.00	769.50
Wallace,Kacy	Senior Manager	3/15/2021	T3 - Long Term Projections	Assess increase in replacement ratio due to increased Act 1 eligibility	1.20	655.00	786.00
Yang,Tianyi	Manager	3/16/2021	T3 - Long Term Projections	Address comments and update financial capacity section of the analysis deck of CN	2.40	595.00	1,428.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Yang,Tianyi	Manager	3/16/2021	T3 - Long Term Projections	Address comments and update financial capacity section of the analysis deck of Tilson	2.20	595.00	1,309.00
Barati Stec,Izabella	Manager	3/16/2021	T3 - Long Term Projections	Address comments and update the Fiscal Note on HB 113's section on losses to CRIM due to property tax exemption	2.10	595.00	1,249.50
Kebhaj,Suhaib	Senior	3/16/2021	T3 - Long Term Projections	Address comments on DDEC meeting slides on Act 60 and OZ	1.20	445.00	534.00
Tague,Robert	Executive Director	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Tague,Robert	Executive Director	3/16/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Mackie,James	Executive Director	3/16/2021	T3 - Long Term Projections	Amend DDEC slides for FOMB board	1.10	810.00	891.00
Mira,Francisco Jose	Senior Manager	3/16/2021	T3 - Long Term Projections	Amend financial section summary of Proposer 2 proposal analysis presentation	0.90	720.00	648.00
Chepenik,Adam Brandon	Partner/Principal	3/16/2021	T3 - Long Term Projections	Amend historical statehood analysis for N Jaresko (FOMB) discussion	1.40	870.00	1,218.00
Latham,Willow Genevieve	Senior	3/16/2021	T3 - Long Term Projections	Amend introduction sections on template decks for Proponent 3 and 4 analysis decks	0.40	445.00	178.00
Almbaid,Nahla	Staff	3/16/2021	T3 - Long Term Projections	Amend model assumptions and forecast based on new historical numbers	1.30	245.00	318.50
Yodice,Frank	Senior	3/16/2021	T3 - Long Term Projections	Amend the estimate comparison based on conversation with E. Heath	0.40	445.00	178.00
Chepenik,Adam Brandon	Partner/Principal	3/16/2021	T3 - Long Term Projections	Analyze additional changes to AAFAF disaster revolver proposal	0.30	870.00	261.00
Dubinsky,Shawn	Manager	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Soutendijk,Tyler	Staff	3/16/2021	T3 - Long Term Projections	Apply regression output from first and second iterations to employment model in Opportunity Gap Analysis	0.20	245.00	49.00
Latham,Willow Genevieve	Senior	3/16/2021	T3 - Long Term Projections	Call with A. Ramirez (EY) and W. Latham (EY) on interpretation of qualifications for Proponent 3	0.80	445.00	356.00
Ramirez,Aaron	Senior	3/16/2021	T3 - Long Term Projections	Call with A. Ramirez (EY) and W. Latham (EY) on interpretation of qualifications for Proponent 3	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	3/16/2021	T3 - Long Term Projections	Collect estimates from the literature of the impact of stimulus on employment in small states and Caribbean islands and in the states	2.10	445.00	934.50
Yodice,Frank	Senior	3/16/2021	T3 - Long Term Projections	Compare current American rescue plan appropriations to original estimates that were calculated prior to the bill being passed and identify significant variances	1.70	445.00	756.50
Barati Stec,Izabella	Manager	3/16/2021	T3 - Long Term Projections	Compile data on slot machine revenue distribution in PR	1.80	595.00	1,071.00
Dubinsky,Shawn	Manager	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Campbell,Nnaji-Semayi	Senior	3/16/2021	T3 - Long Term Projections	Draft clarification questions to be considered	0.60	445.00	267.00
Dubinsky,Shawn	Manager	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Leonis,Temisan	Senior	3/16/2021	T3 - Long Term Projections	Draft sub appropriation analysis for Title III of the American Rescue Plan Act in accord with suggested edits.	2.40	445.00	1,068.00
Leonis,Temisan	Senior	3/16/2021	T3 - Long Term Projections	Draft sub appropriation analysis for Title IV of the American Rescue Plan Act in accord with suggested edits.	1.90	445.00	845.50
Leonis,Temisan	Senior	3/16/2021	T3 - Long Term Projections	Draft sub appropriation analysis for Title V of the American Rescue Plan Act in accord with suggested edits.	2.10	445.00	934.50
Leonis,Temisan	Senior	3/16/2021	T3 - Long Term Projections	Draft sub appropriation analysis for Title VIII of the American Rescue Plan Act in accord with suggested edits.	1.30	445.00	578.50
Heath,Emma	Senior Manager	3/16/2021	T3 - Long Term Projections	Email to ARP team regarding Local assistance funding under ARP	0.20	720.00	144.00
Heath,Emma	Senior Manager	3/16/2021	T3 - Long Term Projections	Email to B. Lambert (EY) regarding proposes uses of ARP state and local funds	0.30	720.00	216.00
Heath,Emma	Senior Manager	3/16/2021	T3 - Long Term Projections	Email to M. Glynn (EY) regarding municipality funding under ARP	0.20	720.00	144.00
Gelfond,Hilary	Staff	3/16/2021	T3 - Long Term Projections	Estimate the fiscal implications of Act 93	0.90	245.00	220.50
Rubin,Joshua A.	Staff	3/16/2021	T3 - Long Term Projections	Estimate value of dependent care tax credit based on changes made in the American Rescue Plan	2.60	245.00	637.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Latham, Willow Genevieve	Senior	3/16/2021	T3 - Long Term Projections	Experience section and technical proposal charts for Proposer 3 analysis deck	1.40	445.00	623.00
Latham, Willow Genevieve	Senior	3/16/2021	T3 - Long Term Projections	Experience section for Proposer 3 analysis deck	0.30	445.00	133.50
Chepenik, Adam Brandon	Partner/Principal	3/16/2021	T3 - Long Term Projections	Finalize initial draft of EITC letter for N Jaresko (FOMB) review	1.40	870.00	1,218.00
Yodice, Frank	Senior	3/16/2021	T3 - Long Term Projections	Finalize PRHTA CARES and ARPA allocation file and summary for afternoon call with PRHTA	1.90	445.00	845.50
Knapp, Nicole Penelope	Senior	3/16/2021	T3 - Long Term Projections	Generate estimates for non-vacant residential properties in Puerto Rico and impact of CRIM Fee exemption for FN 456	2.30	445.00	1,023.50
Knapp, Nicole Penelope	Senior	3/16/2021	T3 - Long Term Projections	Generate estimates for non-vacant residential properties in Puerto Rico and impact of property registry Fee exemption for FN 456	2.40	445.00	1,068.00
Knapp, Nicole Penelope	Senior	3/16/2021	T3 - Long Term Projections	Generate estimates for non-vacant residential properties in Puerto Rico and impact of tax deduction for FN 456	2.90	445.00	1,290.50
Chepenik, Adam Brandon	Partner/Principal	3/16/2021	T3 - Plan of Adjustment	Participate in call with A Zapata (FOMB) and A Chepenik (EY) to discuss POA presentation framing materials	0.30	870.00	261.00
Levy, Sheva R	Partner/Principal	3/16/2021	T3 - Long Term Projections	Participate in call with C Ortiz (FOMB), M Lopez (FOMB), S Levy (EY) and E Heath (EY) regarding status of deliverables related to pending pension legislation	1.10	721.00	793.10
Heath, Emma	Senior Manager	3/16/2021	T3 - Long Term Projections	Participate in call with C Ortiz (FOMB), M Lopez (FOMB), S Levy (EY) and E Heath (EY) regarding status of deliverables related to pending pension legislation	1.10	720.00	792.00
Burr, Jeremy	Manager	3/16/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Matla (EY), and J Burr (EY) to discuss the PRIDCO timing and expectations for the PRIDCO fiscal plan submission	0.60	595.00	357.00
Heath, Emma	Senior Manager	3/16/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Matla (EY), and J Burr (EY) to discuss the PRIDCO timing and expectations for the PRIDCO fiscal plan submission	0.60	720.00	432.00
Matla, Jonathan	Senior	3/16/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Matla (EY), and J Burr (EY) to discuss the PRIDCO timing and expectations for the PRIDCO fiscal plan submission	0.60	445.00	267.00
Heath, Emma	Senior Manager	3/16/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and F. Yodice (EY) to discuss updates to the American Rescue Plan allocations and variances from the original estimate	0.50	720.00	360.00
Yodice, Frank	Senior	3/16/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and F. Yodice (EY) to discuss updates to the American Rescue Plan allocations and variances from the original estimate	0.50	445.00	222.50
Yang, Tianyi	Manager	3/16/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and T. Yang (EY) to discuss comments and updates on summary of financials for Proposers 1 & 2	0.60	595.00	357.00
Mira, Francisco Jose	Senior Manager	3/16/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and T. Yang (EY) to discuss comments and updates on summary of financials for Proposers 1 & 2	0.60	720.00	432.00
Scales, Dwight A.	Senior	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.60	445.00	267.00
Burr, Jeremy	Manager	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Chepenik, Adam Brandon	Partner/Principal	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.60	870.00	522.00
Heath, Emma	Senior Manager	3/16/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), E. Heath (EY) and F. Yodice (EY) to review final documents to be used in call with PRHTA	0.30	720.00	216.00
Yodice, Frank	Senior	3/16/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), E. Heath (EY) and F. Yodice (EY) to review final documents to be used in call with PRHTA	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	3/16/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), E. Heath (EY) and F. Yodice (EY) to review final documents to be used in call with PRHTA	0.30	445.00	133.50
Yodice, Frank	Senior	3/16/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), E. Heath (EY), F. Yodice (EY), McKinsey, R. Fuentes (PROMESA), N. Catoni, (PROMESA) to provide insight into American Rescue Plan funding and potential allocations for PRHTA	0.40	445.00	178.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen,Katherine Anne	Senior	3/16/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY) , E. Heath (EY) F. Yodice (EY), McKinsey, R. Fuentes (PROMESA), N. Catoni, (PROMESA) to provide insight into American Rescue Plan funding and potential allocations for PRHTA	0.40	445.00	178.00
Heath,Emma	Senior Manager	3/16/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY) , E. Heath (EY) F. Yodice (EY), McKinsey, R. Fuentes (PROMESA), N. Catoni, (PROMESA) to provide insight into American Rescue Plan funding and potential allocations for PRHTA	0.40	720.00	288.00
Yodice, Frank	Senior	3/16/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY) and F. Yodice (EY) regarding use of fund estimates for transit related grants in the American Rescue Plan	0.10	445.00	44.50
Jacobsen,Katherine Anne	Senior	3/16/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY) and F. Yodice (EY) regarding use of fund estimates for transit related grants in the American Rescue Plan	0.10	445.00	44.50
Dubinsky,Shawn	Manager	3/16/2021	T3 - Creditor Mediation Support	Redacted	1.30	595.00	773.50
Tague,Robert	Executive Director	3/16/2021	T3 - Creditor Mediation Support	Redacted	1.30	810.00	1,053.00
Levy,Sheva R	Partner/Principal	3/16/2021	T3 - Creditor Mediation Support	Redacted	1.30	721.00	937.30
Santambrogio,Juan	Executive Director	3/16/2021	T3 - Creditor Mediation Support	Redacted	1.30	810.00	1,053.00
Moran-Eserski,Javier	Senior	3/16/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), M Canter (EY), J Federer (EY) and J Moran-Eserski (EY) to discuss outstanding questions on CRIM data	0.30	445.00	133.50
Burr,Jeremy	Manager	3/16/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss PayGo for FY22, GDB debt obligations and PBA debt obligations	1.20	595.00	714.00
Panagiotakis,Sofia	Senior Manager	3/16/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss PayGo for FY22, GDB debt obligations and PBA debt obligations	1.20	720.00	864.00
Latham,Willow Genevieve	Senior	3/16/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), A. Ramirez (EY), F. Mira (EY), N. Campbell (EY) to prepare for call with AAFAF to present Proposal Analysis presentations of Proposers 1 & 2, and discuss final edits	1.70	445.00	756.50
Campbell,Nnaji-Semayi	Senior	3/16/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), A. Ramirez (EY), F. Mira (EY), N. Campbell (EY) to prepare for call with AAFAF to present Proposal Analysis presentations of Proposers 1 & 2, and discuss final edits	1.70	445.00	756.50
Mira,Francisco Jose	Senior Manager	3/16/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), A. Ramirez (EY), F. Mira (EY), N. Campbell (EY) to prepare for call with AAFAF to present Proposal Analysis presentations of Proposers 1 & 2, and discuss final edits	1.70	720.00	1,224.00
Ramirez,Aaron	Senior	3/16/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), A. Ramirez (EY), F. Mira (EY), N. Campbell (EY) to prepare for call with AAFAF to present Proposal Analysis presentations of Proposers 1 & 2, and discuss final edits	1.70	445.00	756.50
Mackie,James	Executive Director	3/16/2021	T3 - Long Term Projections	Participate in discussion with J. Mackie (EY), D. Mullins (EY), M. Ban (EY) and H. Gelfond (EY) to prepare for the macro working session with the fiscal plan team regarding the stimulus impact and other inputs/assumptions	1.50	810.00	1,215.00
Gelfond,Hilary	Staff	3/16/2021	T3 - Long Term Projections	Participate in discussion with J. Mackie (EY), D. Mullins (EY), M. Ban (EY) and H. Gelfond (EY) to prepare for the macro working session with the fiscal plan team regarding the stimulus impact and other inputs/assumptions	1.50	245.00	367.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mullins, Daniel R	Executive Director	3/16/2021	T3 - Long Term Projections	Participate in discussion with J. Mackie (EY), D. Mullins (EY), M. Ban (EY) and H. Gelfond (EY) to prepare for the macro working session with the fiscal plan team regarding the stimulus impact and other inputs/assumptions	1.50	810.00	1,215.00
Ban, Menuka	Manager	3/16/2021	T3 - Long Term Projections	Participate in discussion with J. Mackie (EY), D. Mullins (EY), M. Ban (EY) and H. Gelfond (EY) to prepare for the macro working session with the fiscal plan team regarding the stimulus impact and other inputs/assumptions	1.50	595.00	892.50
Chepenik, Adam Brandon	Partner/Principal	3/16/2021	T3 - Plan of Adjustment	Participate in FOMB briefing on POA to PR stakeholders led by N Jaresko (FOMB)	0.90	870.00	783.00
Yodice, Frank	Senior	3/16/2021	T3 - Long Term Projections	Participate in meeting with F. Yodice (EY), K. Jacobsen (EY) and T. Leonis (EY) to discuss ARP sub category allocations to Puerto Rico.	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	3/16/2021	T3 - Long Term Projections	Participate in meeting with F. Yodice (EY), K. Jacobsen (EY) and T. Leonis (EY) to discuss ARP sub category allocations to Puerto Rico.	0.30	445.00	133.50
Leonis, Temisan	Senior	3/16/2021	T3 - Long Term Projections	Participate in meeting with F. Yodice (EY), K. Jacobsen (EY) and T. Leonis (EY) to discuss ARP sub-category allocations to Puerto Rico.	0.30	445.00	133.50
Heath, Emma	Senior Manager	3/16/2021	T3 - Long Term Projections	Participate in meeting with Victorino Bernal (FOMB), Aviel Lopez (FOMB), E Heath (EY), J Burr (EY), and J Matla (EY) to discuss plans for receiving the Notice of Violation from PRIDCO	0.50	720.00	360.00
Burr, Jeremy	Manager	3/16/2021	T3 - Long Term Projections	Participate in meeting with Victorino Bernal (FOMB), Aviel Lopez (FOMB), E Heath (EY), J Burr (EY), and J Matla (EY) to discuss plans for receiving the Notice of Violation from PRIDCO	0.50	595.00	297.50
Matla, Jonathan	Senior	3/16/2021	T3 - Long Term Projections	Participate in meeting with Victorino Bernal (FOMB), Aviel Lopez (FOMB), E Heath (EY), J Burr (EY), and J Matla (EY) to discuss plans for receiving the Notice of Violation from PRIDCO	0.50	445.00	222.50
Chepenik, Adam Brandon	Partner/Principal	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik, Adam Brandon	Partner/Principal	3/16/2021	T3 - Long Term Projections	Participate in RSC hill briefing led by N Jaresko (FOMB)	0.40	870.00	348.00
Mackie, James	Executive Director	3/16/2021	T3 - Long Term Projections	Participate in weekly call with D. Mullins (EY), J. Mackie(EY), M. Ban (EY), A. Wolfe (FOMB), J. Davis(McK), S. O'Rourke (Mck), H. Gelfond (EY) and other McKinsey team members to discuss macro forecast assumptions bring used in the fiscal plan	1.10	810.00	891.00
Mullins, Daniel R	Executive Director	3/16/2021	T3 - Long Term Projections	Participate in weekly call with D. Mullins (EY), J. Mackie(EY), M. Ban (EY), A. Wolfe (FOMB), J. Davis(McK), S. O'Rourke (Mck), H. Gelfond (EY) and other McKinsey team members to discuss macro forecast assumptions bring used in the fiscal plan	1.10	810.00	891.00
Ban, Menuka	Manager	3/16/2021	T3 - Long Term Projections	Participate in weekly call with D. Mullins (EY), J. Mackie(EY), M. Ban (EY), A. Wolfe (FOMB), J. Davis(McK), S. O'Rourke (Mck), H. Gelfond (EY) and other McKinsey team members to discuss macro forecast assumptions bring used in the fiscal plan	1.10	595.00	654.50
Scales, Dwight A.	Senior	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	445.00	133.50
Burr, Jeremy	Manager	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Sarna, Shavi	Senior Manager	3/16/2021	T3 - Long Term Projections	Participate on call with A Chepenik (EY), S Panagiotakis (EY) and S Sarna (EY) to review FOMB request to provide detail of fiscal plan pension reform details	0.40	720.00	288.00
Chepenik, Adam Brandon	Partner/Principal	3/16/2021	T3 - Long Term Projections	Participate on call with A Chepenik (EY), S Panagiotakis (EY) and S Sarna (EY) to review FOMB request to provide detail of fiscal plan pension reform details	0.40	870.00	348.00
Panagiotakis, Sofia	Senior Manager	3/16/2021	T3 - Long Term Projections	Participate on call with A Chepenik (EY), S Panagiotakis (EY) and S Sarna (EY) to review FOMB request to provide detail of fiscal plan pension reform details	0.40	720.00	288.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Latham, Willow Genevieve	Senior	3/16/2021	T3 - Long Term Projections	Participate on call with F. Mira (EY), A. Ramirez (EY) and W. Latham (EY) to discuss initial findings of technical and financial proposals of Proponents 3 and 4	0.80	445.00	356.00
Mira, Francisco Jose	Senior Manager	3/16/2021	T3 - Long Term Projections	Participate on call with F. Mira (EY), A. Ramirez (EY) and W. Latham (EY) to discuss initial findings of technical and financial proposals of Proponents 3 and 4	0.80	720.00	576.00
Ramirez, Aaron	Senior	3/16/2021	T3 - Long Term Projections	Participate on call with F. Mira (EY), A. Ramirez (EY) and W. Latham (EY) to discuss initial findings of technical and financial proposals of Proponents 3 and 4	0.80	445.00	356.00
Powell, Marc	Executive Director	3/16/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), A. Meyrowitz(EY), F. Mira (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY), N. Campbell (EY) to coordinate weekly activities, preparation for call with FOMB, discussion of Proposer 2 evaluation and approach to evaluation of Proposers 3 and 4	0.90	810.00	729.00
Mira, Francisco Jose	Senior Manager	3/16/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), A. Meyrowitz(EY), F. Mira (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY), N. Campbell (EY) to coordinate weekly activities, preparation for call with FOMB, discussion of Proposer 2 evaluation and approach to evaluation of Proposers 3 and 4	0.90	720.00	648.00
Yang, Tianyi	Manager	3/16/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), A. Meyrowitz(EY), F. Mira (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY), N. Campbell (EY) to coordinate weekly activities, preparation for call with FOMB, discussion of Proposer 2 evaluation and approach to evaluation of Proposers 3 and 4	0.90	595.00	535.50
Latham, Willow Genevieve	Senior	3/16/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), A. Meyrowitz(EY), F. Mira (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY), N. Campbell (EY) to coordinate weekly activities, preparation for call with FOMB, discussion of Proposer 2 evaluation and approach to evaluation of Proposers 3 and 4	0.90	445.00	400.50
Campbell, Nnaji-Semayi	Senior	3/16/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), A. Meyrowitz(EY), F. Mira (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY), N. Campbell (EY) to coordinate weekly activities, preparation for call with FOMB, discussion of Proposer 2 evaluation and approach to evaluation of Proposers 3 and 4	0.90	445.00	400.50
Meyrowitz, Andrea Grace	Senior Manager	3/16/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), A. Meyrowitz(EY), F. Mira (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY), N. Campbell (EY) to coordinate weekly activities, preparation for call with FOMB, discussion of Proposer 2 evaluation and approach to evaluation of Proposers 3 and 4	0.90	720.00	648.00
Ramirez, Aaron	Senior	3/16/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), A. Meyrowitz(EY), F. Mira (EY), T. Yang (EY), W. Latham (EY), A. Ramirez (EY), N. Campbell (EY) to coordinate weekly activities, preparation for call with FOMB, discussion of Proposer 2 evaluation and approach to evaluation of Proposers 3 and 4	0.90	445.00	400.50
Sarna, Shavi	Senior Manager	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Santambrogio, Juan	Executive Director	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Panagiotakis, Sofia	Senior Manager	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Sarna, Shavi	Senior Manager	3/16/2021	T3 - Creditor Mediation Support	Redacted	1.50	720.00	1,080.00
Heath, Emma	Senior Manager	3/16/2021	T3 - Creditor Mediation Support	Redacted	1.50	720.00	1,080.00
Panagiotakis, Sofia	Senior Manager	3/16/2021	T3 - Creditor Mediation Support	Redacted	1.50	720.00	1,080.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Powell,Marc	Executive Director	3/16/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), A. Meyrowitz (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), F. Mira (EY) - updates on evaluation schedule, presentation of Proposer 2 Analysis findings, Proposer 3 and 4 updates	0.90	810.00	729.00
Latham,Willow Genevieve	Senior	3/16/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), A. Meyrowitz (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), F. Mira (EY) - updates on evaluation schedule, presentation of Proposer 2 Analysis findings, Proposer 3 and 4 updates	0.90	445.00	400.50
Campbell,Nnaji-Semayi	Senior	3/16/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), A. Meyrowitz (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), F. Mira (EY) - updates on evaluation schedule, presentation of Proposer 2 Analysis findings, Proposer 3 and 4 updates	0.90	445.00	400.50
Yang,Tianyi	Manager	3/16/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), A. Meyrowitz (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), F. Mira (EY) - updates on evaluation schedule, presentation of Proposer 2 Analysis findings, Proposer 3 and 4 updates	0.90	595.00	535.50
Mira,Francisco Jose	Senior Manager	3/16/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), A. Meyrowitz (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), F. Mira (EY) - updates on evaluation schedule, presentation of Proposer 2 Analysis findings, Proposer 3 and 4 updates	0.90	720.00	648.00
Meyerowitz,Andrea Grace	Senior Manager	3/16/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), A. Meyrowitz (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), F. Mira (EY) - updates on evaluation schedule, presentation of Proposer 2 Analysis findings, Proposer 3 and 4 updates	0.90	720.00	648.00
Ramirez,Aaron	Senior	3/16/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), M. Powell (EY), A. Meyrowitz (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY), F. Mira (EY) - updates on evaluation schedule, presentation of Proposer 2 Analysis findings, Proposer 3 and 4 updates	0.90	445.00	400.50
Chawla,Sonia	Manager	3/16/2021	T3 - Plan of Adjustment	Perform second level review over obtained information for commission de practicae.	0.20	595.00	119.00
Latham,Willow Genevieve	Senior	3/16/2021	T3 - Long Term Projections	Prepare experience section for presentation to selection committee on Proponent 1 and 2 analysis decks	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	3/16/2021	T3 - Long Term Projections	Prepare a summary analysis of American Rescue Plan major funding areas and the estimated allocations for Puerto Rico	1.70	445.00	756.50
Dorgo,Michael James	Senior	3/16/2021	T3 - Long Term Projections	Prepare a summary of the Dorado 207 request for input to team discussion	0.40	445.00	178.00
Dorgo,Michael James	Senior	3/16/2021	T3 - Long Term Projections	Prepare a summary of the Hatillo 207 request for input to team discussion	0.40	445.00	178.00
Dorgo,Michael James	Senior	3/16/2021	T3 - Long Term Projections	Prepare a summary of the historical 207 process for team discussion and development of a refined 207 response process	1.60	445.00	712.00
Dorgo,Michael James	Senior	3/16/2021	T3 - Long Term Projections	Prepare a summary of the updated Lajas 207 request for input to team discussion	0.40	445.00	178.00
Chepenik,Adam Brandon	Partner/Principal	3/16/2021	T3 - Long Term Projections	Prepare additional follow up responses for team review prior to sharing with N Jaresko (FOMB)	1.10	870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Jacobsen,Katherine Anne	Senior	3/16/2021	T3 - Long Term Projections	Prepare an overview slide of the analysis of American Rescue Plan major funding areas and the estimated allocations for Puerto Rico	0.60	445.00	267.00
Scales,Dwight A.	Senior	3/16/2021	T3 - Creditor Mediation Support	Redacted	1.10	445.00	489.50
Berger,Daniel L.	Manager	3/16/2021	T3 - Long Term Projections	Prepare comparison document for revenue spreadsheet (GOV, McKinsey & EY)	0.40	595.00	238.00
Burr,Jeremy	Manager	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Heath,Emma	Senior Manager	3/16/2021	T3 - Long Term Projections	Prepare for meeting with FOMB staff regarding COVID relief funds related to transit and HTA	0.90	720.00	648.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Scales,Dwight A.	Senior	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.80	445.00	356.00
Glavin,Amanda Jane	Senior	3/16/2021	T3 - Long Term Projections	Prepare matrix on state paths to statehood	2.70	445.00	1,201.50
Scales,Dwight A.	Senior	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.90	445.00	400.50
Sanchez-Riveron,Déborah	Staff	3/16/2021	T3 - Plan of Adjustment	Prepare request to Oriental Bank for bank account information for the 3/31/2021 testing period.	1.10	245.00	269.50
Sanchez-Riveron,Déborah	Staff	3/16/2021	T3 - Plan of Adjustment	Prepare request to Oriental Wealth Management for bank account information for the 3/31/2021 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	3/16/2021	T3 - Plan of Adjustment	Prepare request to UBS for bank account information for the 3/31/2021 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	3/16/2021	T3 - Plan of Adjustment	Prepare request to UMB for bank account information for the 3/31/2021 testing period.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	3/16/2021	T3 - Plan of Adjustment	Prepare request to Voya for bank account information for the 3/31/2021 testing period.	0.40	245.00	98.00
Gelfond,Hilary	Staff	3/16/2021	T3 - Long Term Projections	Prepare strategy and timeline for estimating and analyzing flow of fiscal notes	1.10	245.00	269.50
Campbell,Nnaji-Semayi	Senior	3/16/2021	T3 - Long Term Projections	Prepare talking points in preparation for proponent 1 and 2 presentation to AAFAF	1.60	445.00	712.00
Mairena,Daisy	Staff	3/16/2021	T3 - Plan of Adjustment	Prepare testing file for the March 31, 2021 reporting period for review of cash balances.	0.40	245.00	98.00
Mairena,Daisy	Staff	3/16/2021	T3 - Plan of Adjustment	Prepare update of Relativity platform export to add fields required for the March 31, 2021 rollforward period for accurate reporting of cash balances.	1.80	245.00	441.00
Ramirez,Aaron	Senior	3/16/2021	T3 - Long Term Projections	Prepare document for Proponent: BLN regarding Grant Administration Quals	1.10	445.00	489.50
Ramirez,Aaron	Senior	3/16/2021	T3 - Long Term Projections	Prepare document for Proponent: BLN regarding Technology and Policy Quals	1.30	445.00	578.50
Mira,Francisco Jose	Senior Manager	3/16/2021	T3 - Long Term Projections	Proof read Proposer 1 Proposal Analysis presentation	1.40	720.00	1,008.00
Mira,Francisco Jose	Senior Manager	3/16/2021	T3 - Long Term Projections	Proof read Proposer 2 Proposal Analysis presentation	1.60	720.00	1,152.00
Yodice,Frank	Senior	3/16/2021	T3 - Long Term Projections	Provide additional detail into the use of funds for American Rescue Plan. Read and reference Title 49 of the United States Code	2.20	445.00	979.00
Soutendijk,Tyler	Staff	3/16/2021	T3 - Long Term Projections	Research Low-Income Housing Tax Credit for Bill 296	0.20	245.00	49.00
Dubinsky,Shawn	Manager	3/16/2021	T3 - Long Term Projections	Research LUMA energy OMA to understand provisions of the 15-year contract and associated costs with transition of the T&D power system	0.40	595.00	238.00
Mackie,James	Executive Director	3/16/2021	T3 - Long Term Projections	Research the effects of CDCTC	2.50	810.00	2,025.00
Dubinsky,Shawn	Manager	3/16/2021	T3 - Long Term Projections	Review AAFAF memorandum and supporting documentation of loan structures, borrower margin, and repayment capacity on proposed debt transactions requiring Section 207 authorization	0.80	595.00	476.00
Tague,Robert	Executive Director	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Tague,Robert	Executive Director	3/16/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Meyerowitz,Andrea Grace	Senior Manager	3/16/2021	T3 - Long Term Projections	Review and comment on evaluation analysis findings for Proposer 2	0.60	720.00	432.00
Heath,Emma	Senior Manager	3/16/2021	T3 - Long Term Projections	Review and update ARP estimates and summary presentation of same ahead of providing to N. Jaresko (EY)	2.30	720.00	1,656.00
Heath,Emma	Senior Manager	3/16/2021	T3 - Long Term Projections	Review and update draft EITC letter to Govt.	0.60	720.00	432.00
Heath,Emma	Senior Manager	3/16/2021	T3 - Long Term Projections	Review and update draft guidance for HTA regarding COVID relief funding	0.80	720.00	576.00
Heath,Emma	Senior Manager	3/16/2021	T3 - Long Term Projections	Review and update potential uses of ARP state and local funds	1.20	720.00	864.00
Heath,Emma	Senior Manager	3/16/2021	T3 - Long Term Projections	Review and update sections for ARP funding estimate for PR	0.40	720.00	288.00
Ban,Menuka	Manager	3/16/2021	T3 - Long Term Projections	Review BEA, IMPLAN I-O, and planning board data discrepancy question from R. Fuentes (FOMB) and prepare response	1.30	595.00	773.50
Gelfond,Hilary	Staff	3/16/2021	T3 - Long Term Projections	Review changes to unemployment rates that flow into macro model	2.90	245.00	710.50
Chepenik,Adam Brandon	Partner/Principal	3/16/2021	T3 - Long Term Projections	Review core provisions of HR2 for HTA implications	0.20	870.00	174.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Yodice, Frank	Senior	3/16/2021	T3 - Long Term Projections	Review CRRSA nutrition appropriation to determine how funds will be distributed to Puerto Rico since no clear methodology was provided in section 704	0.40	445.00	178.00
Heath, Emma	Senior Manager	3/16/2021	T3 - Long Term Projections	Review data provided by PRIDCO in response to data request	1.90	720.00	1,368.00
Mullins, Daniel R	Executive Director	3/16/2021	T3 - Long Term Projections	Review DDEC Act 60 / OZ discussion deck's finalized abridged version to focus discussion for transition to FOMB	2.40	810.00	1,944.00
Kebhaj, Suhaib	Senior	3/16/2021	T3 - Long Term Projections	Review DDEC meeting slid deck before send out to client	0.40	445.00	178.00
Dorgo, Michael James	Senior	3/16/2021	T3 - Long Term Projections	Review Dorado 207 request for input to team discussion	0.70	445.00	311.50
Hurtado, Sergio Danilo	Senior	3/16/2021	T3 - Plan of Adjustment	Review draft disclosure statement section on certified budgets	1.40	445.00	623.00
Berger, Daniel L.	Manager	3/16/2021	T3 - Long Term Projections	Review EITC letter for FOMB to PR legislature	0.60	595.00	357.00
Chepenik, Adam Brandon	Partner/Principal	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Latham, Willow Genevieve	Senior	3/16/2021	T3 - Long Term Projections	Review experience section for Proponent 3 proposal and analysis deck	2.50	445.00	1,112.50
Heath, Emma	Senior Manager	3/16/2021	T3 - Long Term Projections	Review FFIS data for impact on PR ARP estimates	0.80	720.00	576.00
Mullins, Daniel R	Executive Director	3/16/2021	T3 - Long Term Projections	Review Fiscal Notes analysis adjustments on vacant property credit legislation and provisions of Air Transit incentives	1.90	810.00	1,539.00
Ban, Menuka	Manager	3/16/2021	T3 - Long Term Projections	Review Government's FP Proposal / Notice of Violation (NOV) related request from D. Mullins (EY)	1.10	595.00	654.50
Dorgo, Michael James	Senior	3/16/2021	T3 - Long Term Projections	Review Hatillo 207 request for input to team discussion	0.70	445.00	311.50
Soutendijk, Tyler	Staff	3/16/2021	T3 - Long Term Projections	Review HB 28 legislation for implications in Puerto Rico	0.90	245.00	220.50
Sanchez-Riveron, Déborah	Staff	3/16/2021	T3 - Plan of Adjustment	Review information provided via email by Banco Popular regarding outstanding items as of 3/15/2021 for 12/31/2020 testing period cash balances requests	2.40	245.00	588.00
Sanchez-Riveron, Déborah	Staff	3/16/2021	T3 - Plan of Adjustment	Review information provided via email regarding a potential new agency for December 31, 2020 cash balance report	1.10	245.00	269.50
Tague, Robert	Executive Director	3/16/2021	T3 - Long Term Projections	Review initial draft analysis of ARP stimulus to munis with CW FP impact	0.40	810.00	324.00
Heath, Emma	Senior Manager	3/16/2021	T3 - Long Term Projections	Review letter from Govt regarding 7970 regulation	0.40	720.00	288.00
Chawla, Sonia	Manager	3/16/2021	T3 - Plan of Adjustment	Review list of new restrictions documentation obtained between 09/19/2020 and 03/15/2021 to send to O&B for consideration of legal due diligence review.	0.20	595.00	119.00
Kebhaj, Suhaib	Senior	3/16/2021	T3 - Long Term Projections	Review macro projections for the fiscal plan	1.40	445.00	623.00
Kebhaj, Suhaib	Senior	3/16/2021	T3 - Long Term Projections	Review methodology for estimating the number of vacant homes in PR and effective use of Census data on vacant homes for fiscal note 456	0.60	445.00	267.00
Kebhaj, Suhaib	Senior	3/16/2021	T3 - Long Term Projections	Review model and calculations of the fiscal impact of act 456	1.10	445.00	489.50
Barati Stec, Izabella	Manager	3/16/2021	T3 - Long Term Projections	review of casino revenues in PR (act 47)	2.10	595.00	1,249.50
Eaton, Gregory William	Senior Manager	3/16/2021	T3 - Long Term Projections	Review of CRF Program Guidance and Grant Agreement	0.30	720.00	216.00
Berger, Daniel L.	Manager	3/16/2021	T3 - Long Term Projections	Review of macro modelling document to compare with McKinsey (this is an input for the revenue models as well)	1.10	595.00	654.50
Latham, Willow Genevieve	Senior	3/16/2021	T3 - Long Term Projections	Review of Proponent 1 analysis deck in preparation for presentation to selection committee	0.40	445.00	178.00
Latham, Willow Genevieve	Senior	3/16/2021	T3 - Long Term Projections	Review of Proponent 2 analysis deck in preparation for presentation to selection committee	0.30	445.00	133.50
Mullins, Daniel R	Executive Director	3/16/2021	T3 - Long Term Projections	Review of proposed amendments to Regulation 7970 regulation to incorporate concerns of FOMB expressed in prior letter to Secretary and evaluation of response of Secretary for consistency with FOMB concerns	1.70	810.00	1,377.00
Tague, Robert	Executive Director	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Tague, Robert	Executive Director	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Matla, Jonathan	Senior	3/16/2021	T3 - Long Term Projections	Review previous year's AFAAF and Certified Fiscal plan to prepare for the new fiscal plan submission	2.80	445.00	1,246.00
Matla, Jonathan	Senior	3/16/2021	T3 - Long Term Projections	Review PRIDCO's responses to our information request, questions 1(a) through 2(b) to ensure accuracy	2.90	445.00	1,290.50
Matla, Jonathan	Senior	3/16/2021	T3 - Long Term Projections	Review PRIDCO's responses to our information request, questions 3 through 8 to ensure accuracy	2.90	445.00	1,290.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez,Aaron	Senior	3/16/2021	T3 - Long Term Projections	Review Proponent CN and Tilson slides for AAFAF presentation - specifically, reviewing slides for inconsistencies.	2.10	445.00	934.50
Campbell,Nnaji-Semayi	Senior	3/16/2021	T3 - Long Term Projections	Review proponents 1 and 2 proposal with analysis decks in preparation for AAFAF presentation	1.90	445.00	845.50
Dubinsky,Shawn	Manager	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Glavin,Amanda Jane	Senior	3/16/2021	T3 - Long Term Projections	Review proposed legislation FN 43	1.30	445.00	578.50
Soutendijk,Tyler	Staff	3/16/2021	T3 - Long Term Projections	Review Puerto Rico House of Representatives Bills 93 & 296	0.90	245.00	220.50
Ramirez,Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Authority for the Financing of Industrial, Tourist, Educational, Medical and Environmental Control Facilities regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Conservatory of Music Corporation of Puerto Rico regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Council of Occupational Development & Human Resources (CDORH) regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Educational Research and Medical Services Centre for Diabetes regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Film Development Company regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Fiscal Agency & Financial Advisory Authority (AAFAF) regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Gaming Commission of Puerto Rico regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Independent Consumer Protection Office regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Labor Development Administration regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Model Forest regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Municipal Finance Corporation (COFIM) regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to National Parks Company of Puerto Rico regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Office for Community and Socioeconomic Development of Puerto Rico regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Permits Management Office regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Public Private Partnership Authority regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Public Service Regulatory Board regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Puerto Rico Development Fund regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Puerto Rico Education Council regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Puerto Rico Energy Commission (Energy Bureau) regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Puerto Rico Innovation and Technology Service regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Puerto Rico Municipal Finance Agency regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Puerto Rico Public Finance Corporation regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to Puerto Rico Tourism Development Fund regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to State Office of Energy Public Policy regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	3/16/2021	T3 - Plan of Adjustment	Review request to The Children's Trust regarding 03/31/2021 requests for confirmation of any new open/ closed accounts.	0.20	445.00	89.00
Zhao, Leqi	Senior	3/16/2021	T3 - Long Term Projections	Review sales tax forecast results to pinpoint potential issues for commonwealth revenue forecast update	1.10	445.00	489.50
Mullins, Daniel R	Executive Director	3/16/2021	T3 - Long Term Projections	Review statehood processes for most recent additions of states to the Union and Puerto Rico status with experiences of recent states	2.60	810.00	2,106.00
Barati Stec, Izabella	Manager	3/16/2021	T3 - Long Term Projections	Review talking points file for DDEC slides	1.80	595.00	1,071.00
Kebhaj, Suhaib	Senior	3/16/2021	T3 - Long Term Projections	Review the proper property tax rate to use in the analysis of Act 456	0.40	445.00	178.00
Dorgo, Michael James	Senior	3/16/2021	T3 - Long Term Projections	Review the updated Lajas 207 request for input to team discussion	0.70	445.00	311.50
Moran-Eserski, Javier	Senior	3/16/2021	T3 - Long Term Projections	Review the updated presentation quantifying how the COVID related aid will help offset the decline in CW transfer to provide feedback prior to sharing with the client	0.60	445.00	267.00
Kebhaj, Suhaib	Senior	3/16/2021	T3 - Long Term Projections	Review Unemploymentu3 to u6 forecast for accuracy and correctness	0.80	445.00	356.00
Chepenik, Adam Brandon	Partner/Principal	3/16/2021	T3 - Long Term Projections	Review updated materials for discussion with DDEC on Act 60 and Opportunity Zones regulations	0.40	870.00	348.00
Dubinsky, Shawn	Manager	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Gelfond, Hilary	Staff	3/16/2021	T3 - Long Term Projections	Revise phasing of stimulus payments in macro model	2.90	245.00	710.50
Dubinsky, Shawn	Manager	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Campbell, Nnaji-Semayi	Senior	3/16/2021	T3 - Long Term Projections	Revise proponent 1 technical approach	1.10	445.00	489.50
Ban, Menuka	Manager	3/16/2021	T3 - Long Term Projections	Revise the key issues slides on OZ and Act 60 regulation to incorporate D. Mullins (EY)'s and J. Mackie (EY)'s feedback	2.70	595.00	1,606.50
Knapp, Nicole Penelope	Senior	3/16/2021	T3 - Long Term Projections	Revise u3-u6 long term forecast to reflect latest data release from PRDOL	1.60	445.00	712.00
Gelfond, Hilary	Staff	3/16/2021	T3 - Long Term Projections	Summarize differences in EIP estimates between QUEST and Hacienda	0.80	245.00	196.00
Yodice, Frank	Senior	3/16/2021	T3 - Long Term Projections	Update American Rescue Plan summary document with notes on allocations and sources	0.80	445.00	356.00
Heath, Emma	Senior Manager	3/16/2021	T3 - Long Term Projections	Update ARP estimate presentation for comments from A. Chepenik (EY)	1.20	720.00	864.00
Yodice, Frank	Senior	3/16/2021	T3 - Long Term Projections	Update ARPA Summary slides with new updated nutrition number based on population	0.30	445.00	133.50
Mairena, Daisy	Staff	3/16/2021	T3 - Plan of Adjustment	Update draft email to DDEC and Related Agencies regarding bank account information as of 3/16/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/16/2021	T3 - Plan of Adjustment	Update draft email to Fiscal Agency & Financial Advisory Authority (AAFAF) regarding bank account information as of 3/16/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	3/16/2021	T3 - Plan of Adjustment	Update draft email to GDB and its Affiliates regarding bank account information as of 3/16/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/16/2021	T3 - Plan of Adjustment	Update draft email to Government Ethics Office regarding bank account information as of 3/16/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/16/2021	T3 - Plan of Adjustment	Update draft email to Industrial Commission regarding bank account information as of 3/16/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/16/2021	T3 - Plan of Adjustment	Update draft email to Integrated Transport Authority regarding bank account information as of 3/16/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/16/2021	T3 - Plan of Adjustment	Update draft email to Superintendent of the Capitol regarding bank account information as of 3/16/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Gelfond, Hilary	Staff	3/16/2021	T3 - Long Term Projections	Update econometric model of GNP through 2025	2.40	245.00	588.00
Berger, Daniel L.	Manager	3/16/2021	T3 - Long Term Projections	Update google trends that read into revenue models for revenue forecasts	0.60	595.00	357.00
Scales, Dwight A.	Senior	3/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	445.00	133.50
Campbell, Nnaji-Semayi	Senior	3/16/2021	T3 - Long Term Projections	Update proponent 2 technical approach and key personnel	0.80	445.00	356.00
Venkatramanan, Siddhu	Manager	3/16/2021	T3 - Plan of Adjustment	Update Relativity platform for documentation identified during the weekly workspace maintenance for the cash analysis workstream, as of 03/16/2021.	2.30	595.00	1,368.50
Hurtado, Sergio Danilo	Senior	3/16/2021	T3 - Plan of Adjustment	Update section on FY18 certified budget within the draft disclosure statement	1.30	445.00	578.50
Hurtado, Sergio Danilo	Senior	3/16/2021	T3 - Plan of Adjustment	Update section on FY19 certified budget within the draft disclosure statement	2.30	445.00	1,023.50
Almbaid, Nahla	Staff	3/16/2021	T3 - Long Term Projections	Update unemployment model historical series data from PRDOL release	2.40	245.00	588.00
Berger, Daniel L.	Manager	3/16/2021	T3 - Long Term Projections	Updates to economic impact calculations (initial EY estimates were too high)	1.30	595.00	773.50
Ramirez, Aaron	Senior	3/16/2021	T3 - Long Term Projections	Updates to Proponent CN and Tilson slides for AAFAF presentation - specifically grant administration and qualification slides so they are aligned with the Experience slides.	1.60	445.00	712.00
Berger, Daniel L.	Manager	3/16/2021	T3 - Long Term Projections	Updates to sas revenue model "Other" for comparison to Mckinsey for FOMB fiscal plan	1.10	595.00	654.50
Berger, Daniel L.	Manager	3/16/2021	T3 - Long Term Projections	Updates to sas revenue model run cover over for comparison to Mckinsey for FOMB fiscal plan	1.10	595.00	654.50
Berger, Daniel L.	Manager	3/16/2021	T3 - Long Term Projections	Updates to sas revenue model ACT154 for comparison to Mckinsey for FOMB fiscal plan	1.60	595.00	952.00
Ban, Menuka	Manager	3/16/2021	T3 - Long Term Projections	Working session with Menuka Ban (EY) and I. Barati Stec (EY) to discuss the overall planning to standardize the workflow for the fiscal note and analysis	1.10	595.00	654.50
Barati Stec, Izabella	Manager	3/16/2021	T3 - Long Term Projections	Working session with Menuka Ban (EY) and I. Barati Stec (EY) to discuss the overall planning to standardize the workflow for the fiscal note and analysis	1.10	595.00	654.50
Anderson, Evan W	Manager	3/16/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), M Canter (EY), J Federer (EY) and J Moran-Eserski (EY) to discuss outstanding questions on CRIM data	0.30	595.00	178.50
Canter, Matthew Alan	Manager	3/16/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), M Canter (EY), J Federer (EY) and J Moran-Eserski (EY) to discuss outstanding questions on CRIM data	0.30	595.00	178.50
Federer, Joshua Lee	Staff	3/16/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), M Canter (EY), J Federer (EY) and J Moran-Eserski (EY) to discuss outstanding questions on CRIM data	0.30	245.00	73.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nagarajan,Snigdha	Staff	3/16/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), M Canter (EY), J Federer (EY) and J Moran-Eserski (EY) to discuss outstanding questions on CRIM data	0.30	245.00	73.50
Anderson,Evan W	Manager	3/16/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), M Canter (EY), J Federer (EY) to discuss integration of demand driver and above/below lease analysis	0.40	595.00	238.00
Canter,Matthew Alan	Manager	3/16/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), M Canter (EY), J Federer (EY) to discuss integration of demand driver and above/below lease analysis	0.40	595.00	238.00
Federer,Joshua Lee	Staff	3/16/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), M Canter (EY), J Federer (EY) to discuss integration of demand driver and above/below lease analysis	0.40	245.00	98.00
Bellas,Samuel Scott	Senior Manager	3/16/2021	T3 - Long Term Projections	Participate in meeting with D Gottschalk (EY), M Najder (EY), S Bellas (EY), and S Konstand (EY) to get feedback on PBA draft deck to client.	0.60	720.00	432.00
Gottschalk,Douglas Moreau	Partner/Principal	3/16/2021	T3 - Long Term Projections	Participate in meeting with D Gottschalk (EY), M Najder (EY), S Bellas (EY), and S Konstand (EY) to get feedback on PBA draft deck to client.	0.60	870.00	522.00
Konstand,Sara	Manager	3/16/2021	T3 - Long Term Projections	Participate in meeting with D Gottschalk (EY), M Najder (EY), S Bellas (EY), and S Konstand (EY) to get feedback on PBA draft deck to client.	0.60	595.00	357.00
Najder,Michal	Senior	3/16/2021	T3 - Long Term Projections	Participate in meeting with D Gottschalk (EY), M Najder (EY), S Bellas (EY), and S Konstand (EY) to get feedback on PBA draft deck to client.	0.60	445.00	267.00
Anderson,Evan W	Manager	3/16/2021	T3 - Long Term Projections	Participate in meeting with E Anderson (EY) and J Federer (EY) to discuss PRIDCO discussion guide deck and changes to incorporate	0.60	595.00	357.00
Federer,Joshua Lee	Staff	3/16/2021	T3 - Long Term Projections	Participate in meeting with E Anderson (EY) and J Federer (EY) to discuss PRIDCO discussion guide deck and changes to incorporate	0.60	245.00	147.00
Bellas,Samuel Scott	Senior Manager	3/16/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S. Konstand (EY), and S Bellas (EY) to discuss PBA deck status and outstanding items.	0.50	720.00	360.00
Konstand,Sara	Manager	3/16/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S. Konstand (EY), and S Bellas (EY) to discuss PBA deck status and outstanding items.	0.50	595.00	297.50
Najder,Michal	Senior	3/16/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S. Konstand (EY), and S Bellas (EY) to discuss PBA deck status and outstanding items.	0.50	445.00	222.50
Canter,Matthew Alan	Manager	3/16/2021	T3 - Long Term Projections	Review market research deck from J Federer (EY) to discuss changes for client presentation	0.60	595.00	357.00
Federer,Joshua Lee	Staff	3/16/2021	T3 - Long Term Projections	Prepare a PowerPoint discussion guide template for purposes of facilitating a meeting with PRIDCO leadership on current workstream progress and areas for follow-up	1.70	245.00	416.50
Federer,Joshua Lee	Staff	3/16/2021	T3 - Long Term Projections	Integrate discussion guide content into PRIDCO PowerPoint template for purposes of soliciting feedback from PRIDCO leadership on internal leasing process	2.30	245.00	563.50
Federer,Joshua Lee	Staff	3/16/2021	T3 - Long Term Projections	Provide feedback on market research PowerPoint deliverable that includes formatting changes and incorporation of additional data visualization	1.60	245.00	392.00
Federer,Joshua Lee	Staff	3/16/2021	T3 - Long Term Projections	Prepare a PowerPoint deliverable framework that outlines opportunity associated with expanding tourism and leisure segment of economy	2.20	245.00	539.00
Federer,Joshua Lee	Staff	3/16/2021	T3 - Long Term Projections	Prepare content slides in tourism and leisure deck that discusses growth opportunity in the sector by marketing strategically-located underutilized CW real estate to private developers for various hospitality use cases	1.40	245.00	343.00
Konstand,Sara	Manager	3/16/2021	T3 - Long Term Projections	Analyze and determine potential disposition values.	2.10	595.00	1,249.50
Nagarajan,Snigdha	Staff	3/16/2021	T3 - Long Term Projections	Read COBILL 2018 data into R/SAS and then convert to xlsx for use	1.60	245.00	392.00
Nagarajan,Snigdha	Staff	3/16/2021	T3 - Long Term Projections	Include hotel data into private transactions analysis	2.50	245.00	612.50
Nagarajan,Snigdha	Staff	3/16/2021	T3 - Long Term Projections	Incorporate hotel data into dashboard analysis	2.00	245.00	490.00
Najder,Michal	Senior	3/16/2021	T3 - Long Term Projections	Prepare slides on lease admin best practices for PRIDCO client deck.	1.50	445.00	667.50
Najder,Michal	Senior	3/16/2021	T3 - Long Term Projections	Complete lease administration best practices for PRIDCO client discussion deck draft following manager feedback from meeting.	2.50	445.00	1,112.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Robles,Daniel Alexander	Manager	3/16/2021	T3 - Long Term Projections	Perform market research call to Vincent R (Rios Commercial) for PBA sample deck.	2.00	595.00	1,190.00
Kane,Collin	Senior	3/16/2021	T3 - Long Term Projections	Summarize calculation results including PAYGO cash flows for JRS fiscal plan for current inactive participants	1.20	405.00	486.00
Kane,Collin	Senior	3/16/2021	T3 - Long Term Projections	Summarize calculation results including PAYGO cash flows for JRS fiscal plan for current active participants	1.60	405.00	648.00
Kane,Collin	Senior	3/16/2021	T3 - Long Term Projections	Summarize calculation results including PAYGO cash flows for JRS fiscal plan for projected active new entrant participants.	2.10	405.00	850.50
Culp,Noelle B.	Senior	3/16/2021	T3 - Long Term Projections	Compare 30 June 2017 data provided to 30 June 2016 data for ERS beneficiaries	0.60	405.00	243.00
Culp,Noelle B.	Senior	3/16/2021	T3 - Long Term Projections	Compare 30 June 2017 data provided to 30 June 2016 data for ERS retired participants	0.80	405.00	324.00
Federbush,Samantha	Manager	3/16/2021	T3 - Long Term Projections	Review ERS inactive benefits coded in the valuation system for consistency with plan provisions	0.50	519.00	259.50
Federbush,Samantha	Manager	3/16/2021	T3 - Long Term Projections	Review ERS payment form coding assumption (missing from actual data)	0.60	519.00	311.40
Federbush,Samantha	Manager	3/16/2021	T3 - Long Term Projections	Review the valuation system output assessing beneficiary data received to catch any import errors	0.60	519.00	311.40
Federbush,Samantha	Manager	3/16/2021	T3 - Long Term Projections	Review the valuation system output assessing retiree data received to catch any import errors	0.90	519.00	467.10
Federbush,Samantha	Manager	3/16/2021	T3 - Long Term Projections	Review data received for 7/1/17 beneficiary data as incorporated into the valuation system to ensure benefit amounts are properly modeled	1.30	519.00	674.70
Federbush,Samantha	Manager	3/16/2021	T3 - Long Term Projections	Review data received for 7/1/17 retiree data as incorporated into the valuation system to ensure benefit amounts are properly modeled	1.60	519.00	830.40
Levy,Sheva R	Partner/Principal	3/16/2021	T3 - Long Term Projections	Review La Liga talking points related to Act 29 applicability to paygo costs	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	3/16/2021	T3 - Long Term Projections	Preliminary review of Senate Finance Committee model for HB 120	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	3/16/2021	T3 - Long Term Projections	Review draft letter from Proskauer regarding impact of HB 523	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	3/16/2021	T3 - Long Term Projections	Preliminary review of impact to TRS fiscal plan headcounts due to census data updates	0.80	721.00	576.80
Nguyen,Jimmy Hoang Huy	Staff	3/16/2021	T3 - Long Term Projections	Assess the impact on the Fiscal Plan liability for the TRS using a freeze date of 1/1/2022 for LOA participants	1.20	271.00	325.20
Nguyen,Jimmy Hoang Huy	Staff	3/16/2021	T3 - Long Term Projections	Assess the impact on the Fiscal Plan liability for the TRS using a freeze date of 1/1/2022 for VTP participants	1.70	271.00	460.70
Nguyen,Jimmy Hoang Huy	Staff	3/16/2021	T3 - Long Term Projections	Assess the impact on the Fiscal Plan liability for the TRS using a freeze date of 1/1/2022 for inactive participants	1.80	271.00	487.80
Nguyen,Jimmy Hoang Huy	Staff	3/16/2021	T3 - Long Term Projections	Assess the impact on the Fiscal Plan liability for the TRS using a freeze date of 1/1/2022 for Non-LOA participants	2.10	271.00	569.10
Nichols,Carly	Senior Manager	3/16/2021	T3 - Long Term Projections	Review TRS valuation system coding for 2021 fiscal plan with updated July 1, 2017 valuation census data	2.90	655.00	1,899.50
Quach,TranLinh	Senior Manager	3/16/2021	T3 - Long Term Projections	Review of core projection for JRS plan cut at 7/1/2022	0.80	655.00	524.00
Quach,TranLinh	Senior Manager	3/16/2021	T3 - Long Term Projections	Review of valuation system for JRS plan inputs for plan cut at 7/1/2022	1.10	655.00	720.50
Quach,TranLinh	Senior Manager	3/16/2021	T3 - Long Term Projections	Review the valuation system for JRS along with sensitivity for O2 2020 Pay go/Closed	1.20	655.00	786.00
Quach,TranLinh	Senior Manager	3/16/2021	T3 - Long Term Projections	Review of core projection for JRS plan freeze at 1/1/2022	1.30	655.00	851.50
Quach,TranLinh	Senior Manager	3/16/2021	T3 - Long Term Projections	Review of delivery files for 1/1/2022 freeze along with 7/1/2022 cut for post adjustment for JRS	1.70	655.00	1,113.50
Quach,TranLinh	Senior Manager	3/16/2021	T3 - Long Term Projections	Review the valuation system for JRS along with sensitivity for O2 2020 Freeze/Cut	1.80	655.00	1,179.00
Quach,TranLinh	Senior Manager	3/16/2021	T3 - Long Term Projections	Review of core projection for JRS O2 2020 mortality	1.90	655.00	1,244.50
Stricklin,Todd	Senior	3/16/2021	T3 - Long Term Projections	Prepare an exhibit summarizing ERS Act 1 participants eligible for Act 80 based on 2020 government-provided data for Fiscal Plan entities only	1.40	405.00	567.00
Stricklin,Todd	Senior	3/16/2021	T3 - Long Term Projections	Prepare an exhibit summarizing ERS Law 447 participants eligible for Act 80 based on 2020 government-provided data for Fiscal Plan entities only	1.80	405.00	729.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stuber, Emily Grace	Senior	3/16/2021	T3 - Long Term Projections	Review updates to Voluntary Transition Program valuation for TRS fiscal plan to reflect correct eligibility	1.30	405.00	526.50
Stuber, Emily Grace	Senior	3/16/2021	T3 - Long Term Projections	Review stepwise paygo valuations for TRS fiscal plan with updated mortality improvement scale	1.60	405.00	648.00
Stuber, Emily Grace	Senior	3/16/2021	T3 - Long Term Projections	Review updates to active valuations for TRS fiscal plan to reflect removal of hard-coded years to freeze variable	1.80	405.00	729.00
Stuber, Emily Grace	Senior	3/16/2021	T3 - Long Term Projections	Review updates to active valuations for TRS fiscal plan to reflect correct freeze date	1.90	405.00	769.50
Wallace, Kacy	Senior Manager	3/16/2021	T3 - Long Term Projections	Review changes to future benefit projection as a result of offering in-service pension with 50% work schedule	1.60	655.00	1,048.00
Latham, Willow Genevieve	Senior	3/17/2021	T3 - Long Term Projections	Additional research on public information related to Proposer 3 team members and subcontractors	2.40	445.00	1,068.00
Tague, Robert	Executive Director	3/17/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Tague, Robert	Executive Director	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Mullins, Daniel R	Executive Director	3/17/2021	T3 - Long Term Projections	Amend EITC initial letter to legislature based on Natalie's request	1.70	810.00	1,377.00
Chepenik, Adam Brandon	Partner/Principal	3/17/2021	T3 - Long Term Projections	Amend EITC letter for N Jaresko (FOMB) review	1.20	870.00	1,044.00
Almbaid, Nahla	Staff	3/17/2021	T3 - Long Term Projections	Amend unemployment forecast model	2.90	245.00	710.50
Venkatramanan, Siddhu	Manager	3/17/2021	T3 - Plan of Adjustment	Analyze results of documentation troubleshoot process identified during the weekly workspace maintenance for the cash analysis workstream as of 03/17/2021.	2.40	595.00	1,428.00
Scales, Dwight A.	Senior	3/17/2021	T3 - Long Term Projections	Analyze Sabana file PREPA / PRASA amounts and compare against latest OMB submission	1.30	445.00	578.50
Scales, Dwight A.	Senior	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.70	445.00	311.50
Soutendijk, Tyler	Staff	3/17/2021	T3 - Long Term Projections	Calculate total cost of LIHTC exemption for PR multi-family housing	1.70	245.00	416.50
Yang, Tianyi	Manager	3/17/2021	T3 - Long Term Projections	Comparatory analysis of two non-profit proponents	1.20	595.00	714.00
Knapp, Nicole Penelope	Senior	3/17/2021	T3 - Long Term Projections	Conduct literature review on the check mark recovery pattern of developing countries after influx of funding. Apply to U3 to U6 forecast	2.30	445.00	1,023.50
Matla, Jonathan	Senior	3/17/2021	T3 - Long Term Projections	Prepare AR Current Aging report for analysis	2.80	445.00	1,246.00
Matla, Jonathan	Senior	3/17/2021	T3 - Long Term Projections	Determine missing question location from PRIDCO question list to ensure accuracy and completeness	2.70	445.00	1,201.50
Dubinsky, Shawn	Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Tague, Robert	Executive Director	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Tague, Robert	Executive Director	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Leonis, Temisan	Senior	3/17/2021	T3 - Long Term Projections	Draft homelessness assistance allocations to Puerto Rico from the American Rescue Plan Act in accord with suggested edits.	1.90	445.00	845.50
Rubin, Joshua A.	Staff	3/17/2021	T3 - Long Term Projections	Draft SAS code that uses American Community Survey data to estimate take-up of SSI and SNAP in Puerto Rico	2.10	245.00	514.50
Leonis, Temisan	Senior	3/17/2021	T3 - Long Term Projections	Draft sub appropriation analysis for Title X of the American Rescue Plan Act in accord with suggested edits.	1.70	445.00	756.50
Leonis, Temisan	Senior	3/17/2021	T3 - Long Term Projections	Draft sub appropriation analysis for Title XI of the American Rescue Plan Act in accord with suggested edits.	1.60	445.00	712.00
Barati Stec, Izabella	Manager	3/17/2021	T3 - Long Term Projections	Draft summary of PR bankruptcies (HB 93)	1.90	595.00	1,130.50
Leonis, Temisan	Senior	3/17/2021	T3 - Long Term Projections	Draft updates to the American Rescue Plan allocation descriptions in Covid Relief Cost breakdown spreadsheet.	1.80	445.00	801.00
Gelfond, Hilary	Staff	3/17/2021	T3 - Long Term Projections	Econometrically model the longer term trend in unemployment and apply to unemployment claims data	1.20	245.00	294.00
Heath, Emma	Senior Manager	3/17/2021	T3 - Long Term Projections	Email to J. Villamil (ET) regarding alignment on PR estimate of ARPA impact.	0.20	720.00	144.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Barati Stec,Izabella	Manager	3/17/2021	T3 - Long Term Projections	Establish/research the difference between the Spanish and English texts of act 456	1.20	595.00	714.00
Gelfond,Hilary	Staff	3/17/2021	T3 - Long Term Projections	Estimate the fiscal implications of Act 93 and Act 296	2.90	245.00	710.50
Matla,Jonathan	Senior	3/17/2021	T3 - Long Term Projections	Extract PRIDCO A/R current aging totals to spot check numbers	1.00	445.00	445.00
Heath,Emma	Senior Manager	3/17/2021	T3 - Long Term Projections	Final review of ARP estimate presentation to N. Jaresko (EY)	0.70	720.00	504.00
Gelfond,Hilary	Staff	3/17/2021	T3 - Long Term Projections	Finalize changes to phasing and macro model	2.90	245.00	710.50
Knapp,Nicole Penelope	Senior	3/17/2021	T3 - Long Term Projections	Generate impact estimate for SB 456 provisions on vacant non-residential property	2.90	445.00	1,290.50
Tan,Riyandi	Manager	3/17/2021	T3 - Long Term Projections	Participate in a call with L. Sanchez (McKinsey), S. O'Rourke (McKinsey), B. Safran (McKinsey), S. Sharma (McKinsey), A. Schaefer (McKinsey), J. Gonzalez-Garilleti (McKinsey), J. Katseff (McKinsey),S Panagiotakis (EY), S. Sarna (EY), R. Tan (EY), and N. Catoni (FOMB) to discuss Highway Transit Authority fiscal plan update, how it relates to commonwealth fiscal plan and potential implications on transportation reform.	0.50	595.00	297.50
Sarna,Shavi	Senior Manager	3/17/2021	T3 - Long Term Projections	Participate in a call with L. Sanchez (McKinsey), S. O'Rourke (McKinsey), B. Safran (McKinsey), S. Sharma (McKinsey), A. Schaefer (McKinsey), J. Gonzalez-Garilleti (McKinsey), J. Katseff (McKinsey),S Panagiotakis (EY), S. Sarna (EY), R. Tan (EY), and N. Catoni (FOMB) to discuss Highway Transit Authority fiscal plan update, how it relates to commonwealth fiscal plan and potential implications on transportation reform.	0.50	720.00	360.00
Panagiotakis,Sofia	Senior Manager	3/17/2021	T3 - Long Term Projections	Participate in a call with L. Sanchez (McKinsey), S. O'Rourke (McKinsey), B. Safran (McKinsey), S. Sharma (McKinsey), A. Schaefer (McKinsey), J. Gonzalez-Garilleti (McKinsey), J. Katseff (McKinsey),S Panagiotakis (EY), S. Sarna (EY), R. Tan (EY), and N. Catoni (FOMB) to discuss Highway Transit Authority fiscal plan update, how it relates to commonwealth fiscal plan and potential implications on transportation reform.	0.50	720.00	360.00
Tan,Riyandi	Manager	3/17/2021	T3 - Long Term Projections	Participate in a call with M Perez (FOMB), D Alvarez (FOMB), A Garcia (FOMB), S O'Rourke (McK), L Sanchez (McK), S Panagiotakis (EY), S Sarna (EY), R Tan (EY), S LeBlanc (EY) and J Seth (EY) to reconcile PRITA's baseline budget assumptions for agency's operating requirements.	0.90	595.00	535.50
Seth,Jay Ashish	Senior	3/17/2021	T3 - Long Term Projections	Participate in a call with M Perez (FOMB), D Alvarez (FOMB), A Garcia (FOMB), S O'Rourke (McK), L Sanchez (McK), S Panagiotakis (EY), S Sarna (EY), R Tan (EY), S LeBlanc (EY) and J Seth (EY) to reconcile PRITA's baseline budget assumptions for agency's operating requirements.	0.90	445.00	400.50
LeBlanc,Samantha	Senior	3/17/2021	T3 - Long Term Projections	Participate in a call with M Perez (FOMB), D Alvarez (FOMB), A Garcia (FOMB), S O'Rourke (McK), L Sanchez (McK), S Panagiotakis (EY), S Sarna (EY), R Tan (EY), S LeBlanc (EY) and J Seth (EY) to reconcile PRITA's baseline budget assumptions for agency's operating requirements.	0.90	445.00	400.50
Sarna,Shavi	Senior Manager	3/17/2021	T3 - Long Term Projections	Participate in a call with M Perez (FOMB), D Alvarez (FOMB), A Garcia (FOMB), S O'Rourke (McK), L Sanchez (McK), S Panagiotakis (EY), S Sarna (EY), R Tan (EY), S LeBlanc (EY) and J Seth (EY) to reconcile PRITA's baseline budget assumptions for agency's operating requirements.	0.90	720.00	648.00
Panagiotakis,Sofia	Senior Manager	3/17/2021	T3 - Long Term Projections	Participate in a call with M Perez (FOMB), D Alvarez (FOMB), A Garcia (FOMB), S O'Rourke (McK), L Sanchez (McK), S Panagiotakis (EY), S Sarna (EY), R Tan (EY), S LeBlanc (EY) and J Seth (EY) to reconcile PRITA's baseline budget assumptions for agency's operating requirements.	0.90	720.00	648.00
Dubinsky,Shawn	Manager	3/17/2021	T3 - Long Term Projections	Participate in a call with Shawn Dubinsky (EY) and J. Dorgo (EY) to discuss the 207 process, municipal financial condition, debt capacity and review historical margin analyses	0.50	595.00	297.50
Dorgo,Michael James	Senior	3/17/2021	T3 - Long Term Projections	Participate in a call with Shawn Dubinsky (EY) and J. Dorgo (EY) to discuss the 207 process, municipal financial condition, debt capacity and review historical margin analyses	0.50	445.00	222.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky, Shawn	Manager	3/17/2021	T3 - Long Term Projections	Participate in a working session with R. Tague (EY), S. Dubinsky (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the 207 requests for Dorado, Hatillo, and Lajas and agree on next steps	0.80	595.00	476.00
Tague, Robert	Executive Director	3/17/2021	T3 - Long Term Projections	Participate in a working session with R. Tague (EY), S. Dubinsky (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the 207 requests for Dorado, Hatillo, and Lajas and agree on next steps	0.80	810.00	648.00
Dorgo, Michael James	Senior	3/17/2021	T3 - Long Term Projections	Participate in a working session with R. Tague (EY), S. Dubinsky (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the 207 requests for Dorado, Hatillo, and Lajas and agree on next steps	0.80	445.00	356.00
Moran-Eserski, Javier	Senior	3/17/2021	T3 - Long Term Projections	Participate in a working session with R. Tague (EY), S. Dubinsky (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the 207 requests for Dorado, Hatillo, and Lajas and agree on next steps	0.80	445.00	356.00
Dubinsky, Shawn	Manager	3/17/2021	T3 - Long Term Projections	Participate in a working session with S. Dubinsky (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the section 207 debt re-financing process	0.50	595.00	297.50
Dorgo, Michael James	Senior	3/17/2021	T3 - Long Term Projections	Participate in a working session with S. Dubinsky (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the section 207 debt re-financing process	0.50	445.00	222.50
Moran-Eserski, Javier	Senior	3/17/2021	T3 - Long Term Projections	Participate in a working session with S. Dubinsky (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the section 207 debt re-financing process	0.50	445.00	222.50
Burr, Jeremy	Manager	3/17/2021	T3 - Long Term Projections	Participate in call D Scales (EY) and J Burr (EY) to discuss the utilities fiscal plan to budget mapping for FY22	0.50	595.00	297.50
Scales, Dwight A.	Senior	3/17/2021	T3 - Long Term Projections	Participate in call D Scales (EY) and J Burr (EY) to discuss the utilities fiscal plan to budget mapping for FY22	0.50	445.00	222.50
Burr, Jeremy	Manager	3/17/2021	T3 - Long Term Projections	Participate in call J Matla (EY) and J Burr (EY) to discuss the PRIDCO fiscal plan review template to be provided to the FOMB	0.50	595.00	297.50
Matla, Jonathan	Senior	3/17/2021	T3 - Long Term Projections	Participate in call J Matla (EY) and J Burr (EY) to discuss the PRIDCO fiscal plan review template to be provided to the FOMB	0.50	445.00	222.50
Zipfel, Nathan	Staff	3/17/2021	T3 - Long Term Projections	Participate in call with A Christian (EY) and N Zipfel (EY) to discuss plan for researching, analyzing, and categorizing information as it pertains to PR's potential funding allocation from HR2 Bill	2.00	245.00	490.00
Christian, Adam	Senior Manager	3/17/2021	T3 - Long Term Projections	Participate in call with A Christian (EY) and N Zipfel (EY) to discuss plan for researching, analyzing, and categorizing information as it pertains to PR's potential funding allocation from HR2 Bill	2.00	720.00	1,440.00
Burr, Jeremy	Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Scales, Dwight A.	Senior	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.90	445.00	400.50
Christian, Adam	Senior Manager	3/17/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), T Rousakis (EY), A Chepenik (EY), N Zipfel (EY), and A Christian (EY) to discuss scoring HB 2 provisions for HTA implications	0.40	720.00	288.00
Heath, Emma	Senior Manager	3/17/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), T Rousakis (EY), A Chepenik (EY), N Zipfel (EY), and A Christian (EY) to discuss scoring HB 2 provisions for HTA implications	0.40	720.00	288.00
Zipfel, Nathan	Staff	3/17/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), T Rousakis (EY), A Chepenik (EY), N Zipfel (EY), and A Christian (EY) to discuss scoring HB 2 provisions for HTA implications	0.40	245.00	98.00
Rousakis, Tom P	Partner/Principal	3/17/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), T Rousakis (EY), A Chepenik (EY), N Zipfel (EY), and A Christian (EY) to discuss scoring HB 2 provisions for HTA implications	0.40	870.00	348.00
Chepenik, Adam Brandon	Partner/Principal	3/17/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), T Rousakis (EY), A Chepenik (EY), N Zipfel (EY), and A Christian (EY) to discuss scoring HB 2 provisions for HTA implications	0.40	870.00	348.00
Heath, Emma	Senior Manager	3/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and C. Robles (FOMB) regarding letter to Hacienda regarding 2018 tax expenditures report.	0.10	720.00	72.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	3/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), A. Chepenik (EY), T. Leonis (EY), F. Yodice (EY), to discuss American Rescue Plan allocations and review data.	0.60	720.00	432.00
Yodice, Frank	Senior	3/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), A. Chepenik (EY), T. Leonis (EY), F. Yodice (EY), to discuss American Rescue Plan allocations and review data.	0.60	445.00	267.00
Jacobsen, Katherine Anne	Senior	3/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), A. Chepenik (EY), T. Leonis (EY), F. Yodice (EY), to discuss American Rescue Plan allocations and review data.	0.60	445.00	267.00
Leonis, Temisan	Senior	3/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), A. Chepenik (EY), T. Leonis (EY), F. Yodice (EY), to discuss American Rescue Plan allocations and review data.	0.60	445.00	267.00
Chepenik, Adam Brandon	Partner/Principal	3/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), A. Chepenik (EY), T. Leonis (EY), F. Yodice (EY), to discuss American Rescue Plan allocations and review data.	0.60	870.00	522.00
Heath, Emma	Senior Manager	3/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), to finalize American Rescue Plan allocations and data for presentation file	0.30	720.00	216.00
Yodice, Frank	Senior	3/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), to finalize American Rescue Plan allocations and data for presentation file	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	3/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), to finalize American Rescue Plan allocations and data for presentation file	0.30	445.00	133.50
Heath, Emma	Senior Manager	3/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), T. Leonis (EY), F. Yodice (EY), to discuss open items including nutrition calculations, HTA allocation data and updated to American Rescue Plan allocation descriptions	0.20	720.00	144.00
Jacobsen, Katherine Anne	Senior	3/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), T. Leonis (EY), F. Yodice (EY), to discuss open items including nutrition calculations, HTA allocation data and updated to American Rescue Plan allocation descriptions	0.20	445.00	89.00
Leonis, Temisan	Senior	3/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), T. Leonis (EY), F. Yodice (EY), to discuss open items including nutrition calculations, HTA allocation data and updated to American Rescue Plan allocation descriptions	0.20	445.00	89.00
Yodice, Frank	Senior	3/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), T. Leonis (EY), F. Yodice (EY), to discuss open items including nutrition calculations, HTA allocation data and updated to American Rescue Plan allocation descriptions	0.20	445.00	89.00
Burr, Jeremy	Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Santambrogio, Juan	Executive Director	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Burr, Jeremy	Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Sarna, Shavi	Senior Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Santambrogio, Juan	Executive Director	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Panagiotakis, Sofia	Senior Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00
Burr, Jeremy	Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Sarna, Shavi	Senior Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	1.00	720.00	720.00
Tague, Robert	Executive Director	3/17/2021	T3 - Creditor Mediation Support	Redacted	1.00	810.00	810.00
Santambrogio, Juan	Executive Director	3/17/2021	T3 - Creditor Mediation Support	Redacted	1.00	810.00	810.00
Panagiotakis, Sofia	Senior Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	1.00	720.00	720.00
Chepenik, Adam Brandon	Partner/Principal	3/17/2021	T3 - Creditor Mediation Support	Redacted	1.00	870.00	870.00
Burr, Jeremy	Manager	3/17/2021	T3 - Long Term Projections	Participate in call with J. Burr (EY), V Bernal (FOMB) and A Lopez (FOMB) to discuss the application of measures to the DDEC grouping	0.80	595.00	476.00
Powell, Marc	Executive Director	3/17/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Cruz (FOMB), M. Gonzalez (AAFAF), E. Volkers (PRITS), F. Vallejo Rosich (AAFAF), J. Bayne Hernandez (BGF), A. Fernandez (JRSP), E. Carlo Sera (JRSP) to present Proposer 1 and Proposer 2 Analysis Deck findings	1.60	810.00	1,296.00
Latham, Willow Genevieve	Senior	3/17/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Cruz (FOMB), M. Gonzalez (AAFAF), E. Volkers (PRITS), F. Vallejo Rosich (AAFAF), J. Bayne Hernandez (BGF), A. Fernandez (JRSP), E. Carlo Sera (JRSP) to present Proposer 1 and Proposer 2 Analysis Deck findings	1.60	445.00	712.00
Campbell, Nnaji-Semayi	Senior	3/17/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Cruz (FOMB), M. Gonzalez (AAFAF), E. Volkers (PRITS), F. Vallejo Rosich (AAFAF), J. Bayne Hernandez (BGF), A. Fernandez (JRSP), E. Carlo Sera (JRSP) to present Proposer 1 and Proposer 2 Analysis Deck findings	1.60	445.00	712.00
Mira, Francisco Jose	Senior Manager	3/17/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Cruz (FOMB), M. Gonzalez (AAFAF), E. Volkers (PRITS), F. Vallejo Rosich (AAFAF), J. Bayne Hernandez (BGF), A. Fernandez (JRSP), E. Carlo Sera (JRSP) to present Proposer 1 and Proposer 2 Analysis Deck findings	1.60	720.00	1,152.00
Burr, Jeremy	Manager	3/17/2021	T3 - Long Term Projections	Participate in call with McKinsey and J Burr (EY) to discuss the Title III fees in the May 2020 fiscal plan	0.30	595.00	178.50
Heath, Emma	Senior Manager	3/17/2021	T3 - Long Term Projections	Participate in call with T. Leonis (EY) and E. Heath (EY) regarding emergency rental assistance provisions on ARPA and impact on PR	0.40	720.00	288.00
Leonis, Temisan	Senior	3/17/2021	T3 - Long Term Projections	Participate in call with T. Leonis (EY) and E. Heath (EY) regarding emergency rental assistance provisions on ARPA and impact on PR	0.40	445.00	178.00
Chepenik, Adam Brandon	Partner/Principal	3/17/2021	T3 - Long Term Projections	Participate in DDEC meeting with A Chepenik (EY), G Ojeda (FOMB) and N Jaresko (FOMB) to discuss Act 60	0.80	870.00	696.00
Chepenik, Adam Brandon	Partner/Principal	3/17/2021	T3 - Plan of Adjustment	Participate in house natural resources briefing on the POA led by N Jaresko (FOMB)	0.90	870.00	783.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	3/17/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), M Canter (EY), and J Federer (EY), regarding PBA and PRIDCO lease reviews (in particular PBA schools)	0.20	870.00	174.00
Heath,Emma	Senior Manager	3/17/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY) and J Matla (EY) to discuss the PRIDCO question list responses and the Amended Disclosure Statement tasks needing to be completed	0.30	720.00	216.00
Matla,Jonathan	Senior	3/17/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY) and J Matla (EY) to discuss the PRIDCO question list responses and the Amended Disclosure Statement tasks needing to be completed	0.30	445.00	133.50
Leonis,Temisan	Senior	3/17/2021	T3 - Long Term Projections	Participate in meeting with F. Yodice (EY) and T. Leonis (EY) to discuss homelessness assistance allocations to Puerto Rico.	0.20	445.00	89.00
Yodice,Frank	Senior	3/17/2021	T3 - Long Term Projections	Participate in meeting with F. Yodice (EY) and T. Leonis (EY) to discuss homelessness assistance allocations to Puerto Rico.	0.20	445.00	89.00
Matla,Jonathan	Senior	3/17/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) and J Matla (EY) to discuss PRIDCO A/R current aging totals and associated issues	0.20	445.00	89.00
Kalocsay,Charles G	Executive Director	3/17/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), and C Kalocsay (EY) to discuss PBA deck readiness.	0.60	810.00	486.00
Chepenik,Adam Brandon	Partner/Principal	3/17/2021	T3 - Creditor Mediation Support	Redacted	1.00	870.00	870.00
Malhotra,Gaurav	Partner/Principal	3/17/2021	T3 - Creditor Mediation Support	Redacted	1.00	870.00	870.00
Scales,Dwight A.	Senior	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.30	445.00	133.50
Sarna,Shavi	Senior Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Sarna,Shavi	Senior Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Panagiotakis,Sofia	Senior Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Sarna,Shavi	Senior Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Santambrogio,Juan	Executive Director	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Panagiotakis,Sofia	Senior Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Chawla,Sonia	Manager	3/17/2021	T3 - Plan of Adjustment	Perform second level review over the proposed update to the emergency reserve footnote for the 12/31/20 cash balances update presentation.	0.10	595.00	59.50
Latham,Willow Genevieve	Senior	3/17/2021	T3 - Long Term Projections	Prepare qualifications, summary, and key questions sections for presentation to selection committee on Proponent 1 and 2 analysis decks	2.10	445.00	934.50
Dorgo,Michael James	Senior	3/17/2021	T3 - Long Term Projections	Prepare a summary of the required 207 analysis documentation for team discussion and development of the 207 response process	0.60	445.00	267.00
Zhao,Leqi	Senior	3/17/2021	T3 - Long Term Projections	Prepare alcohol tax forecast with February 2020 data as well as federal grants for commonwealth revenue forecast	2.40	445.00	1,068.00
Chepenik,Adam Brandon	Partner/Principal	3/17/2021	T3 - Long Term Projections	Prepare analysis for N Jaresko (FOMB) on ARCA funding alternatives.	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	3/17/2021	T3 - Long Term Projections	Prepare analysis for N Jaresko (FOMB) on PBA and PRIDCO lease structures	0.20	870.00	174.00
Paez,Fernando Mario	Manager	3/17/2021	T3 - Plan of Adjustment	Prepare and send the consolidated Litigation support document to A. Chepenik (EY) and J. Santambrogio (EY) with follow up questions.	1.90	595.00	1,130.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Scales,Dwight A.	Senior	3/17/2021	T3 - Long Term Projections	Prepare bifurcation for utilities measures from FY22 AEM into PREPA vs. PRASA based off prior Sabana file analysis	0.60	445.00	267.00
Zhao,Leqi	Senior	3/17/2021	T3 - Long Term Projections	Prepare cigarette tax forecast with February 2020 data as well as federal grants for commonwealth revenue forecast	2.40	445.00	1,068.00
Chawla,Sonia	Manager	3/17/2021	T3 - Plan of Adjustment	Prepare email communication to Proskauer to follow up on obtaining feedback for the 12/31/2020 cash balances update presentation.	0.10	595.00	59.50
Heath,Emma	Senior Manager	3/17/2021	T3 - Long Term Projections	Prepare email to N. Catoni (FOMB) regarding impacts of ARPA on HTA and highway funding contained in Coronavirus Repones and Relief Supp. Appropriations Act	0.70	720.00	504.00
Scales,Dwight A.	Senior	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.60	445.00	267.00
Scales,Dwight A.	Senior	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.80	445.00	356.00
Dubinsky,Shawn	Manager	3/17/2021	T3 - Long Term Projections	Prepare financial summary on Lajas Landfill and overall Municipality of Lajas's historical liquidity position, debt capacity, and general fund activity to evaluate the proposed USDA loan and grant funding to remedy environmental risks at the Lajas Landfill	0.50	595.00	297.50
Dubinsky,Shawn	Manager	3/17/2021	T3 - Long Term Projections	Prepare financial summary on Municipality of Dorado's historical capital assets, liquidity position, debt capacity, and general fund activity to evaluate the proposed equipment financing transaction submit pursuant to Sec 207	0.40	595.00	238.00
Dubinsky,Shawn	Manager	3/17/2021	T3 - Long Term Projections	Prepare financial summary on Municipality of Hatillo's historical liquidity position, debt capacity, and general fund activity to evaluate the proposed debt transaction submit pursuant to Sec 207	0.40	595.00	238.00
Mira,Francisco Jose	Senior Manager	3/17/2021	T3 - Long Term Projections	Prepare for call with AAFAF on Proposal Analysis presentation	1.20	720.00	864.00
Heath,Emma	Senior Manager	3/17/2021	T3 - Long Term Projections	Prepare list of edits required to ARPA estimates and presentation following feedback from A. Chepenik (EY)	0.40	720.00	288.00
Zhao,Leqi	Senior	3/17/2021	T3 - Long Term Projections	Prepare other tax forecast with February 2020 data as well as federal grants for commonwealth revenue forecast	0.80	445.00	356.00
Chepenik,Adam Brandon	Partner/Principal	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Powell,Marc	Executive Director	3/17/2021	T3 - Long Term Projections	Prepare presentation with selection committee (AAFAF)	1.30	810.00	1,053.00
Sanchez-Riveron,Déborah	Staff	3/17/2021	T3 - Plan of Adjustment	Prepare request to Scotiabank (now Oriental Bank) for bank account information for the 3/31/2021 testing period.	0.80	245.00	196.00
Zhao,Leqi	Senior	3/17/2021	T3 - Long Term Projections	Prepare rum tax forecast with February 2020 data as well as federal grants for commonwealth revenue forecast	2.40	445.00	1,068.00
Burr,Jeremy	Manager	3/17/2021	T3 - Long Term Projections	Prepare summary of PayGo YTD spend to support a reapportionment request for the Retirement Administration	1.60	595.00	952.00
Burr,Jeremy	Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	1.90	595.00	1,130.50
Ramirez,Aaron	Senior	3/17/2021	T3 - Long Term Projections	Prepare document for Proponent: BLN regarding Grant Administration Quals	2.10	445.00	934.50
Ramirez,Aaron	Senior	3/17/2021	T3 - Long Term Projections	Prepare document for Proponent: BLN regarding Technology and Policy Quals	2.60	445.00	1,157.00
Ramirez,Aaron	Senior	3/17/2021	T3 - Long Term Projections	Prepare document for Proponent: PRSTRT regarding Grant Administration Quals	1.10	445.00	489.50
Ramirez,Aaron	Senior	3/17/2021	T3 - Long Term Projections	Prepare document for Proponent: PRSTRT regarding Grant Administration Quals	1.10	445.00	489.50
Ramirez,Aaron	Senior	3/17/2021	T3 - Long Term Projections	Prepare document for Proponent: PRSTRT regarding Technology and Policy Quals	1.30	445.00	578.50
Ramirez,Aaron	Senior	3/17/2021	T3 - Long Term Projections	Prepare document for Proponent: PRSTRT regarding Technology and Policy Quals	1.30	445.00	578.50
Latham,Willow Genevieve	Senior	3/17/2021	T3 - Long Term Projections	Progression of experience section for Proposer 3 analysis deck	2.20	445.00	979.00
Kebhaj,Suhaib	Senior	3/17/2021	T3 - Long Term Projections	Provide clarification on the interpretation of sections of Act 456	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	3/17/2021	T3 - Long Term Projections	Provide details on federal stimulus bill specifically for unemployment benefits	1.10	445.00	489.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kebhaj,Suhaib	Senior	3/17/2021	T3 - Long Term Projections	Provide methodology for updating U3 to U6 rate with new set of assumptions on the impact of stimulus in the short and long term	2.80	445.00	1,246.00
Zipfel,Nathan	Staff	3/17/2021	T3 - Long Term Projections	Research and preliminary analysis/categorization of potential funding as it pertains to PR's potential HR2 funding	3.70	245.00	906.50
Barati Stec,Izabella	Manager	3/17/2021	T3 - Long Term Projections	Research and write-up paragraph on the property tax exemptions for bank owned properties	1.30	595.00	773.50
Soutendijk,Tyler	Staff	3/17/2021	T3 - Long Term Projections	Research Low income housing tax credit data for Puerto Rico multi-family housing	1.30	245.00	318.50
Barati Stec,Izabella	Manager	3/17/2021	T3 - Long Term Projections	research on homestead exemptions in relation to act 456	2.10	595.00	1,249.50
Christian,Adam	Senior Manager	3/17/2021	T3 - Long Term Projections	Research on HR2 key provisions	0.40	720.00	288.00
Chawla,Sonia	Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Tague,Robert	Executive Director	3/17/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Yang,Tianyi	Manager	3/17/2021	T3 - Long Term Projections	Review and analyze financial statements of PRSTRT	2.40	595.00	1,428.00
Heath,Emma	Senior Manager	3/17/2021	T3 - Long Term Projections	Review and update ARPA estimates and presentation for same following comments from A. Chepenik (EY).	3.80	720.00	2,736.00
Mackie,James	Executive Director	3/17/2021	T3 - Long Term Projections	Review applicability of CHIP provisions in ARP to Puerto Rico	0.60	810.00	486.00
Mairena,Daisy	Staff	3/17/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 03/17/2021 for Culebra Conservation and Development Authority account ending in X672 for the 12/31/2020 testing period.	0.40	245.00	98.00
Jacobsen,Katherine Anne	Senior	3/17/2021	T3 - Long Term Projections	Review calculations of estimates for individual stimulus payments from American Rescue Plan for Puerto Rico residents	0.70	445.00	311.50
Jacobsen,Katherine Anne	Senior	3/17/2021	T3 - Long Term Projections	Review calculations of estimates for unemployment benefits from American Rescue Plan for Puerto Rico residents	0.90	445.00	400.50
Chan,Jonathan	Manager	3/17/2021	T3 - Plan of Adjustment	Review changes to Relativity testing platform for accurate reporting of cash balances as of 03/17/2021	0.60	595.00	357.00
Tague,Robert	Executive Director	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	3/17/2021	T3 - Long Term Projections	Review Commonwealth proposed 2021-22 Fiscal Plan and governments initiatives regarding corporate and personal income taxes in the context of 50 state relative reliance and initial outline of draft report of implications of tax reform for growth	2.90	810.00	2,349.00
Mullins,Daniel R	Executive Director	3/17/2021	T3 - Long Term Projections	Review comparability of GNP estimation approaches and incorporation of Planning Board baseline in response to FOMB inquiry regarding compatibility of estimates	2.70	810.00	2,187.00
Santambrogio,Juan	Executive Director	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Sanchez-Riveron,Déborah	Staff	3/17/2021	T3 - Plan of Adjustment	Review document listing for June 30, 2020 balances to identify source of comments per Proskauer request	1.30	245.00	318.50
Tague,Robert	Executive Director	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Panagiotakis,Sofia	Senior Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Mullins,Daniel R	Executive Director	3/17/2021	T3 - Long Term Projections	Review General Fund Revenue Forecast estimates against McK and Government estimates for FY 2021 and 2022	2.60	810.00	2,106.00
Ban,Menuka	Manager	3/17/2021	T3 - Long Term Projections	Review Hacienda's estimate on the \$1,400 stimulus checks to compare against the estimate using PRCS/ACS population data	0.30	595.00	178.50
Heath,Emma	Senior Manager	3/17/2021	T3 - Long Term Projections	Review highway assistance provided to PR in CRRSA for provision to N. Catoni (FOMB)	0.40	720.00	288.00
Santambrogio,Juan	Executive Director	3/17/2021	T3 - Plan of Adjustment	Review latest version of December 2020 bank account balance report to be presented to board staff	1.10	810.00	891.00
Dubinsky,Shawn	Manager	3/17/2021	T3 - Long Term Projections	Review LUMA's February 2022 monthly status report to understand anticipated timeline and concerns over the Fiscal Plan and Title III process may have on service commencement and achieving operational measures	0.60	595.00	357.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	3/17/2021	T3 - Plan of Adjustment	Review MADS cap to own source revenue calculation to be included in briefing on plan of adjustment	0.90	810.00	729.00
Heath, Emma	Senior Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Mackie, James	Executive Director	3/17/2021	T3 - Long Term Projections	Review model macro spending multipliers for when there is social distancing	1.60	810.00	1,296.00
Chan, Jonathan	Manager	3/17/2021	T3 - Plan of Adjustment	Review new fields to be updated in Relativity testing platform for March 31, 2020, reporting period.	0.80	595.00	476.00
Campbell, Nnaji-Semayi	Senior	3/17/2021	T3 - Long Term Projections	Review of Proponent 1 and 2 analysis deck in preparation for AAFAF selection committee presentation	1.40	445.00	623.00
Meyerowitz, Andrea Grace	Senior Manager	3/17/2021	T3 - Long Term Projections	Review of Proposer 3 proposal	1.10	720.00	792.00
Gelfond, Hilary	Staff	3/17/2021	T3 - Long Term Projections	Review progress on updating SSI and SNAP models to ACS data from SIPP	0.80	245.00	196.00
Ramirez, Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to 911 Emergency System Bureau regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to Department of Correction and Rehabilitation regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to Economic Development Bank for Puerto Rico regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to Electric Power Authority (PREPA) - Networks regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to Electronic Lottery regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to Government Ethics Office regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to House of Representatives regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to Land Administration regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to Office of the Solicitor - Special Independent Prosecutor regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to PR Federal Affairs Administration regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to Project Corporation ENLACE Cano Martin Pena regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to Puerto Rico Police Bureau regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to Puerto Rico Sales Tax Financing Corporation (COFINA) regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to Retirement System for Employees of the Government and Judiciary Retirement System regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez,Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to Retirement System of Puerto Rico Judiciary regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to School of Plastic Arts and Design regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to Solid Waste Authority regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to State Office of Energy Public Policy regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to Superintendent of the Capitol regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to Teacher Retirement System regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to Tourism Company regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to Traditional Lottery regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	3/17/2021	T3 - Plan of Adjustment	Review request to Vocational Rehabilitation Administration regarding 03/31/2021 requests for confirmation of any new open/ closed accounts and bank statements.	0.30	445.00	133.50
Dubinsky,Shawn	Manager	3/17/2021	T3 - Long Term Projections	Review Senate Bill PS213 on proposed legislative intervention in PREPA to understand potential impacts Fiscal Plan certification and LUMA transition	0.30	595.00	178.50
Tague,Robert	Executive Director	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Mairena,Daisy	Staff	3/17/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions sent from Culebra Conservation and Development Authority for account ending in X672 as of 03/17/2021.	0.10	245.00	24.50
Moran-Eserski,Javier	Senior	3/17/2021	T3 - Long Term Projections	Review the 207 request from Dorado to understand the ask and identify the risks associated with the municipality entering into this new loan	0.60	445.00	267.00
Moran-Eserski,Javier	Senior	3/17/2021	T3 - Long Term Projections	Review the 207 request from Hatillo to understand how the issuance of a converted municipal general obligation bond may impact the finances for the municipality	0.70	445.00	311.50
Moran-Eserski,Javier	Senior	3/17/2021	T3 - Long Term Projections	Review the 207 request from Lajas to understand how the deferment of loan principle payment may impact the finances for the municipality	0.40	445.00	178.00
Ban,Menuka	Manager	3/17/2021	T3 - Long Term Projections	Review the personal income forecast and GNP forecast to provide feedback for quality control	2.10	595.00	1,249.50
Mackie,James	Executive Director	3/17/2021	T3 - Long Term Projections	Review the QUEST team's new unemployment estimates	1.10	810.00	891.00
Ban,Menuka	Manager	3/17/2021	T3 - Long Term Projections	Review the research pulled for the personal income tax schedules and effective tax rate considering the number of children in a household and the associated credits.	0.30	595.00	178.50
Glavin,Amanda Jane	Senior	3/17/2021	T3 - Long Term Projections	Review the total number of referendums in states prior to their acceptance into the Union	2.60	445.00	1,157.00
Ban,Menuka	Manager	3/17/2021	T3 - Long Term Projections	Review the updated methodology and estimate of unemployment forecast, with a focus on impact of stimulus increase/phaseout	1.30	595.00	773.50
Ban,Menuka	Manager	3/17/2021	T3 - Long Term Projections	Review the updated unemployment and benefits projections request from J. Rebollo (McK) to prepare the deliverable	0.30	595.00	178.50
Kebhaj,Suhaib	Senior	3/17/2021	T3 - Long Term Projections	Review updated unemployment estimates using NBER working paper elasticities to measure the extent of the short term recovery of unemployment	2.20	445.00	979.00
Kebhaj,Suhaib	Senior	3/17/2021	T3 - Long Term Projections	Review updates to Act 456 fiscal impact calculations	0.70	445.00	311.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Paez,Fernando Mario	Manager	3/17/2021	T3 - Plan of Adjustment	Review various documents regarding Litigation support to document answers and rationale behind responses that were alReviewy provided to the creditor group	0.40	595.00	238.00
Knapp,Nicole Penelope	Senior	3/17/2021	T3 - Long Term Projections	Revise U3 to U6 forecast to have check mark occur 1 year after opening up of businesses (July 2022)	2.70	445.00	1,201.50
Knapp,Nicole Penelope	Senior	3/17/2021	T3 - Long Term Projections	Revise U3 to U6 forecast to include a check mark shape and reflect recovery past steady state.	2.20	445.00	979.00
Barati Stec,Izabella	Manager	3/17/2021	T3 - Long Term Projections	study of LIHTC credit housing in PR and US states	2.80	595.00	1,666.00
Yang,Tianyi	Manager	3/17/2021	T3 - Long Term Projections	Transcribe financial data and calculate financial metrics for PRSTRT	1.40	595.00	833.00
Yodice, Frank	Senior	3/17/2021	T3 - Long Term Projections	Update allocation and disbursement data for CRRSA, CARES and CRF and add appendix slides with corresponding data	0.20	445.00	89.00
Dubinsky,Shawn	Manager	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Mairena,Daisy	Staff	3/17/2021	T3 - Plan of Adjustment	Update draft email to Department of Natural and Environmental Resources regarding bank account information as of 3/17/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/17/2021	T3 - Plan of Adjustment	Update draft email to Economic Development Bank for Puerto Rico regarding bank account information as of 3/17/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/17/2021	T3 - Plan of Adjustment	Update draft email to Government Ethics Office regarding bank account information as of 3/17/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/17/2021	T3 - Plan of Adjustment	Update draft email to Puerto Rico Police Bureau regarding bank account information as of 3/17/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/17/2021	T3 - Plan of Adjustment	Update draft email to Puerto Rico Sales Tax Financing Corporation regarding bank account information as of 03/17/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/17/2021	T3 - Plan of Adjustment	Update draft email to School of Plastic Arts and Design regarding bank account information as of 3/17/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/17/2021	T3 - Plan of Adjustment	Update draft email to Socioeconomic Development of the Family Administration regarding bank account information as of 3/17/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/17/2021	T3 - Plan of Adjustment	Update draft email to Solid Waste Authority regarding bank account information as of 3/17/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/17/2021	T3 - Plan of Adjustment	Update draft email to Superintendent of the Capitol regarding bank account information as of 3/17/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/17/2021	T3 - Plan of Adjustment	Update draft email to Teacher Retirement System regarding bank account information as of 3/17/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/17/2021	T3 - Plan of Adjustment	Update draft email to Tourism Company regarding bank account information as of 3/17/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Venkatramanan,Siddhu	Manager	3/17/2021	T3 - Plan of Adjustment	Update fields within the Relativity workspace to implement changes for the 12/31/2020 testing period as of 03/17/2021.	2.20	595.00	1,309.00
Yodice, Frank	Senior	3/17/2021	T3 - Long Term Projections	Update HTA ARP allocation file to share with PRHTA for use in their Fiscal Budget	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	3/17/2021	T3 - Long Term Projections	update previously compiles summaries of PIT and CIT in Puerto Rico	0.40	445.00	178.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ban,Menuka	Manager	3/17/2021	T3 - Long Term Projections	Update the stimulus impact analysis on the macro economy with additional assumptions on the stimulus funding spending rollout and marginal propensity to consumption (MPC)	2.40	595.00	1,428.00
Berger,Daniel L.	Manager	3/17/2021	T3 - Long Term Projections	Updates to sas revenue model alcohol for comparison to Mckinsey for FOMB fiscal plan	1.10	595.00	654.50
Berger,Daniel L.	Manager	3/17/2021	T3 - Long Term Projections	Updates to sas revenue model corporate for comparison to Mckinsey for FOMB fiscal plan	1.10	595.00	654.50
Berger,Daniel L.	Manager	3/17/2021	T3 - Long Term Projections	Updates to sas revenue model motor vehicles for comparison to Mckinsey for FOMB fiscal plan	1.20	595.00	714.00
Berger,Daniel L.	Manager	3/17/2021	T3 - Long Term Projections	Updates to sas revenue model personal income for comparison to Mckinsey for FOMB fiscal plan	1.30	595.00	773.50
Berger,Daniel L.	Manager	3/17/2021	T3 - Long Term Projections	Updates to sas revenue model SUT for comparison to Mckinsey for FOMB fiscal plan	1.10	595.00	654.50
Berger,Daniel L.	Manager	3/17/2021	T3 - Long Term Projections	Updates to sas revenue model Tobacco for comparison to Mckinsey for FOMB fiscal plan	1.40	595.00	833.00
Berger,Daniel L.	Manager	3/17/2021	T3 - Long Term Projections	Updates to sas revenue model withholding for comparison to Mckinsey for FOMB fiscal plan	0.80	595.00	476.00
Scales,Dwight A.	Senior	3/17/2021	T3 - Creditor Mediation Support	Redacted	0.30	445.00	133.50
Anderson,Evan W	Manager	3/17/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and J Federer (EY) to discuss PRIDCO data and delineation of leased space count versus total building count	1.00	595.00	595.00
Federer,Joshua Lee	Staff	3/17/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and J Federer (EY) to discuss PRIDCO data and delineation of leased space count versus total building count	1.00	245.00	245.00
Anderson,Evan W	Manager	3/17/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and J Federer (EY) to discuss updates to PRIDCO discussion guide	0.60	595.00	357.00
Federer,Joshua Lee	Staff	3/17/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and J Federer (EY) to discuss updates to PRIDCO discussion guide	0.60	245.00	147.00
Anderson,Evan W	Manager	3/17/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), and J Federer (EY) to discuss PRIDCO workstream and integration of PBA findings	1.10	595.00	654.50
Canter,Matthew Alan	Manager	3/17/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), and J Federer (EY) to discuss PRIDCO workstream and integration of PBA findings	1.10	595.00	654.50
Federer,Joshua Lee	Staff	3/17/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), and J Federer (EY) to discuss PRIDCO workstream and integration of PBA findings	1.10	245.00	269.50
Canter,Matthew Alan	Manager	3/17/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), J Federer (EY) to discuss integration of PBA leases into PBI dashboard	0.40	595.00	238.00
Anderson,Evan W	Manager	3/17/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), J Federer (EY) to discuss integration of PBA leases into PBI dashboard	0.40	595.00	238.00
Federer,Joshua Lee	Staff	3/17/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), J Federer (EY) to discuss integration of PBA leases into PBI dashboard	0.40	245.00	98.00
Chen,Shi	Senior	3/17/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), M Canter (EY), K Chen (EY), and J Federer (EY) to discuss integration of hotel transaction data	0.60	445.00	267.00
Canter,Matthew Alan	Manager	3/17/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), M Canter (EY), K Chen (EY), and J Federer (EY) to discuss integration of hotel transaction data	0.60	595.00	357.00
Nagarajan,Snigdha	Staff	3/17/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), M Canter (EY), K Chen (EY), and J Federer (EY) to discuss integration of hotel transaction data	0.60	245.00	147.00
Anderson,Evan W	Manager	3/17/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), M Canter (EY), K Chen (EY), and J Federer (EY) to discuss integration of hotel transaction data	0.60	595.00	357.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer,Joshua Lee	Staff	3/17/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), M Canter (EY), K Chen (EY), and J Federer (EY) to discuss integration of hotel transaction data	0.60	245.00	147.00
Canter,Matthew Alan	Manager	3/17/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), M Canter (EY), and J Federer (EY), regarding PBA and PRIDCO lease reviews (in particular PBA schools)	0.20	595.00	119.00
Federer,Joshua Lee	Staff	3/17/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), M Canter (EY), and J Federer (EY), regarding PBA and PRIDCO lease reviews (in particular PBA schools)	0.20	245.00	49.00
Canter,Matthew Alan	Manager	3/17/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) and J Matla (EY) to discuss PRIDCO A/R current aging totals and associated issues	0.20	595.00	119.00
Bellas,Samuel Scott	Senior Manager	3/17/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), and C Kalocsay (EY) to discuss PBA deck readiness.	0.60	720.00	432.00
Konstand,Sara	Manager	3/17/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), and C Kalocsay (EY) to discuss PBA deck readiness.	0.60	595.00	357.00
Najder,Michal	Senior	3/17/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), and C Kalocsay (EY) to discuss PBA deck readiness.	0.60	445.00	267.00
Bellas,Samuel Scott	Senior Manager	3/17/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), M Magrans (EY), and M Canter (EY) to discuss PBA deck readiness and feedback from C Kalocsay.	0.70	720.00	504.00
Canter,Matthew Alan	Manager	3/17/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), M Magrans (EY), and M Canter (EY) to discuss PBA deck readiness and feedback from C Kalocsay.	0.70	595.00	416.50
Konstand,Sara	Manager	3/17/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), M Magrans (EY), and M Canter (EY) to discuss PBA deck readiness and feedback from C Kalocsay.	0.70	595.00	416.50
Najder,Michal	Senior	3/17/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), M Magrans (EY), and M Canter (EY) to discuss PBA deck readiness and feedback from C Kalocsay.	0.70	445.00	311.50
Bellas,Samuel Scott	Senior Manager	3/17/2021	T3 - Long Term Projections	Participate in meeting with S Clawson (EY), S. Konstand (EY), M. Najder (EY), and M Najder (EY) on revising OpEx analysis and assumptions.	0.40	720.00	288.00
Clawson,Stephen	Senior	3/17/2021	T3 - Long Term Projections	Participate in meeting with S Clawson (EY), S. Konstand (EY), M. Najder (EY), and M Najder (EY) on revising OpEx analysis and assumptions.	0.40	445.00	178.00
Konstand,Sara	Manager	3/17/2021	T3 - Long Term Projections	Participate in meeting with S Clawson (EY), S. Konstand (EY), M. Najder (EY), and M Najder (EY) on revising OpEx analysis and assumptions.	0.40	595.00	238.00
Najder,Michal	Senior	3/17/2021	T3 - Long Term Projections	Participate in meeting with S Clawson (EY), S. Konstand (EY), M. Najder (EY), and M Najder (EY) on revising OpEx analysis and assumptions.	0.40	445.00	178.00
Canter,Matthew Alan	Manager	3/17/2021	T3 - Long Term Projections	Review PRIDCO data diligence response and coordinate with J Matla and E Heath	0.40	595.00	238.00
Canter,Matthew Alan	Manager	3/17/2021	T3 - Long Term Projections	Coordinate with EY QUEST to prepare for discussion on economic drivers to integrate into PoweBI dashboard	0.20	595.00	119.00
Clawson,Stephen	Senior	3/17/2021	T3 - Long Term Projections	Conduct facilities management spend analysis for select PBA San Juan offices	2.50	445.00	1,112.50
Federer,Joshua Lee	Staff	3/17/2021	T3 - Long Term Projections	Incorporate feedback on PRIDCO discussion guide PowerPoint that includes changes to content and reformatting	2.00	245.00	490.00
Federer,Joshua Lee	Staff	3/17/2021	T3 - Long Term Projections	Analyze PBA-provided data to discern breakdown of schools relative to broader PBA real estate portfolio	0.90	245.00	220.50
Nagarajan,Snigdha	Staff	3/17/2021	T3 - Long Term Projections	Investigation of data from Hacienda on private transactions	1.40	245.00	343.00
Nagarajan,Snigdha	Staff	3/17/2021	T3 - Long Term Projections	Comparison of data from Hacienda and CRIM on private transactions	1.80	245.00	441.00
Nagarajan,Snigdha	Staff	3/17/2021	T3 - Long Term Projections	Examining, summarizing and consolidating data discrepancies in private transactions data into a questions document for meeting with CRIM	2.40	245.00	588.00
Nagarajan,Snigdha	Staff	3/17/2021	T3 - Long Term Projections	Primary research on popular hotels in Puerto Rico from open data sources- Forbes.com, TripAdvisor, Expedia, Hotels.com, etc	1.80	245.00	441.00
Najder,Michal	Senior	3/17/2021	T3 - Long Term Projections	Revise slides on lease admin and negotiation for PRIDCO client deck.	1.40	445.00	623.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Poncon, Theodore	Staff	3/17/2021	T3 - Long Term Projections	Demand drivers presentation write up: analyze tourism demand drivers to be incorporated in the highest and best use analysis and create corresponding slide.	2.20	245.00	539.00
Poncon, Theodore	Staff	3/17/2021	T3 - Long Term Projections	Demand drivers presentation write up: analyze industrial demand drivers to be incorporated in the highest and best use analysis and create corresponding slide.	2.30	245.00	563.50
Poncon, Theodore	Staff	3/17/2021	T3 - Long Term Projections	Demand drivers presentation write up: format presentation and incorporate maps and aerial imagery in the slides.	1.30	245.00	318.50
Poncon, Theodore	Staff	3/17/2021	T3 - Long Term Projections	Demand drivers presentation write up: review final slides and submit for manager review.	0.30	245.00	73.50
Poncon, Theodore	Staff	3/17/2021	T3 - Long Term Projections	Demand drivers presentation write up: perform edits requested by manager.	1.90	245.00	465.50
Robles, Daniel Alexander	Manager	3/17/2021	T3 - Long Term Projections	Perform feasibility and appraisal review for PBA sample deck.	2.00	595.00	1,190.00
Culp, Noelle B.	Senior	3/17/2021	T3 - Long Term Projections	Update fiscal plan calculations to remove glitch for ERS active, eligible participants	0.60	405.00	243.00
Culp, Noelle B.	Senior	3/17/2021	T3 - Long Term Projections	Update fiscal plan calculations to remove glitch for ERS active, ineligible participants	0.70	405.00	283.50
Culp, Noelle B.	Senior	3/17/2021	T3 - Long Term Projections	Update fiscal plan calculations to reflect updated 30 June 2017 data for ERS beneficiaries	0.80	405.00	324.00
Culp, Noelle B.	Senior	3/17/2021	T3 - Long Term Projections	Update fiscal plan calculations to reflect updated 30 June 2017 data for ERS retired participants	0.90	405.00	364.50
Culp, Noelle B.	Senior	3/17/2021	T3 - Long Term Projections	Update fiscal plan calculations to reflect updated 30 June 2017 data for ERS active, eligible participants	1.40	405.00	567.00
Culp, Noelle B.	Senior	3/17/2021	T3 - Long Term Projections	Update fiscal plan calculations to reflect updated 30 June 2017 data for ERS active, ineligible participants	1.60	405.00	648.00
Federbush, Samantha	Manager	3/17/2021	T3 - Long Term Projections	Review the valuation system coding for fiscal Plan coding updates for ERS actives including checking proper applications of COLA factors in baseline	0.30	519.00	155.70
Federbush, Samantha	Manager	3/17/2021	T3 - Long Term Projections	Review the valuation system coding for fiscal Plan coding updates for ERS beneficiaries	0.30	519.00	155.70
Federbush, Samantha	Manager	3/17/2021	T3 - Long Term Projections	Review the valuation system coding for fiscal Plan coding updates for ERS retirees	0.30	519.00	155.70
Federbush, Samantha	Manager	3/17/2021	T3 - Long Term Projections	Review paygo updates for 100% retirement assumption when applied for ERS actives in fiscal year 2021	0.50	519.00	259.50
Federbush, Samantha	Manager	3/17/2021	T3 - Long Term Projections	Review the valuation system coding for ERS inactives census specs for Fiscal Plan	0.60	519.00	311.40
Federbush, Samantha	Manager	3/17/2021	T3 - Long Term Projections	Review the valuation system coding for ERS active census specifications for fiscal Plan	0.70	519.00	363.30
Federbush, Samantha	Manager	3/17/2021	T3 - Long Term Projections	Review the valuation system coding for assumption updates in the 2021 fiscal plan	0.80	519.00	415.20
Federbush, Samantha	Manager	3/17/2021	T3 - Long Term Projections	Review the valuation system for coding COR cuts runs to update to incorporate the increased threshold for 2021 fiscal plan	1.20	519.00	622.80
Hartman, Bryan A	Manager	3/17/2021	T3 - Long Term Projections	Prepare follow-up questions for PRDE based upon data received	0.30	519.00	155.70
Levy, Sheva R	Partner/Principal	3/17/2021	T3 - Long Term Projections	Provide e-mail response to FOMB questions related to POA pension talking points	0.30	721.00	216.30
Levy, Sheva R	Partner/Principal	3/17/2021	T3 - Long Term Projections	Review summary of pension related aspects of the American Rescue Plan Act	0.60	721.00	432.60
Nguyen, Jimmy Hoang Huy	Staff	3/17/2021	T3 - Long Term Projections	Assess the impact on the Fiscal Plan liability for the TRS after updating the mortality assumption for LOA participants	0.50	271.00	135.50
Stricklin, Todd	Senior	3/17/2021	T3 - Long Term Projections	Prepare an exhibit summarizing ERS FY20-FY49 nominal costs for Act 80 based on 2020 government-provided data for Fiscal Plan entities only	1.20	405.00	486.00
Stricklin, Todd	Senior	3/17/2021	T3 - Long Term Projections	Prepare an exhibit summarizing ERS headcount reductions necessary for cost neutrality for Act 80 based on 2020 government-provided data for Fiscal Plan entities only	1.20	405.00	486.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stuber, Emily Grace	Senior	3/17/2021	T3 - Long Term Projections	Review prior results for TRS fiscal plan to determine starting valuations for pre-freeze fiscal plan	1.40	405.00	567.00
Malhotra, Gaurav	Partner/Principal	3/17/2021	T3 - Creditor Mediation Support	Redacted	2.20	870.00	1,914.00
Malhotra, Gaurav	Partner/Principal	3/17/2021	T3 - Creditor Mediation Support	Redacted	1.80	870.00	1,566.00
Almbaid, Nahla	Staff	3/18/2021	T3 - Long Term Projections	Add news release data to Biden stimulus unemployment model	1.40	245.00	343.00
Scales, Dwight A.	Senior	3/18/2021	T3 - Long Term Projections	Amend act 211/70 analysis and corresponding slide after conversation with internal EY team. Ready analysis for sharing with Ginorly tomorrow	0.90	445.00	400.50
Mullins, Daniel R	Executive Director	3/18/2021	T3 - Long Term Projections	Amend ARA estimate for fiscal plan to include rationalization with government estimates and revision to \$1,400 payment	1.40	810.00	1,134.00
Chepenik, Adam Brandon	Partner/Principal	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.20	870.00	174.00
Heath, Emma	Senior Manager	3/18/2021	T3 - Long Term Projections	Amend ARP presentation for distribution to Government.	0.60	720.00	432.00
Chepenik, Adam Brandon	Partner/Principal	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Chepenik, Adam Brandon	Partner/Principal	3/18/2021	T3 - Long Term Projections	Amend tax expenditures letter for N Jaresko (FOMB) review	0.80	870.00	696.00
Matla, Jonathan	Senior	3/18/2021	T3 - Long Term Projections	Audit the DDEC fee line item in last year's PRIDCO Certified fiscal plan vs. AAFAF's to determine discrepancies in anticipation of receiving this year's fiscal plan	2.60	445.00	1,157.00
Matla, Jonathan	Senior	3/18/2021	T3 - Long Term Projections	Audit the PayGo line item in last year's PRIDCO Certified fiscal plan vs. AAFAF's to determine discrepancies in anticipation of receiving this year's fiscal plan	1.10	445.00	489.50
Matla, Jonathan	Senior	3/18/2021	T3 - Long Term Projections	Audit the Payroll line item in last year's PRIDCO Certified fiscal plan vs. AAFAF's to determine discrepancies in anticipation of receiving this year's fiscal plan	2.40	445.00	1,068.00
Scales, Dwight A.	Senior	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.50	445.00	222.50
Zipfel, Nathan	Staff	3/18/2021	T3 - Long Term Projections	Categorize research in information matrix to track section number, federal funding, potential PR funding allocation, type of federal program (discretionary/formula), timing of funds, PR eligibility, and further notes on program	2.80	245.00	686.00
Barati Stec, Izabella	Manager	3/18/2021	T3 - Long Term Projections	Compare 2018 version of Act 60 and 3 new Bills amending it (Act 40, Act 47 and Act 169)	2.60	595.00	1,547.00
Barati Stec, Izabella	Manager	3/18/2021	T3 - Long Term Projections	Compare laws RCC 17 and act 47 on slot machine revenues	1.60	595.00	952.00
Gelfond, Hilary	Staff	3/18/2021	T3 - Long Term Projections	Compare overall QUEST estimates of EIP payments (all rounds) to Hacienda estimates to determine differences	2.10	245.00	514.50
Almbaid, Nahla	Staff	3/18/2021	T3 - Long Term Projections	Compile 2018 PRDOL data	1.90	245.00	465.50
Powell, Marc	Executive Director	3/18/2021	T3 - Long Term Projections	Conduct detailed review of proposal 3 (BLN) -- Financial Section	2.30	810.00	1,863.00
Powell, Marc	Executive Director	3/18/2021	T3 - Long Term Projections	Conduct detailed review of proposal 3 (BLN) -- Grant Administration section	1.90	810.00	1,539.00
Powell, Marc	Executive Director	3/18/2021	T3 - Long Term Projections	Conduct detailed review of proposal 3 (BLN) -- Team Section	1.70	810.00	1,377.00
Powell, Marc	Executive Director	3/18/2021	T3 - Long Term Projections	Conduct detailed review of proposal 3 (BLN) -- Technology and policy section	2.10	810.00	1,701.00
Zipfel, Nathan	Staff	3/18/2021	T3 - Long Term Projections	Continue research and preliminary analysis of potential funding as it pertains to PR's potential HR2 funding	3.80	245.00	931.00
Moran-Eserski, Javier	Senior	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.80	445.00	356.00
Knapp, Nicole Penelope	Senior	3/18/2021	T3 - Long Term Projections	Draft appendix 1 of Fiscal Note 456--fee provisions	2.70	445.00	1,201.50
Knapp, Nicole Penelope	Senior	3/18/2021	T3 - Long Term Projections	Draft appendix 1 of Fiscal Note 456--tax provisions	2.30	445.00	1,023.50
Latham, Willow Genevieve	Senior	3/18/2021	T3 - Long Term Projections	Draft clarification questions section of Proponent 3 analysis deck	0.90	445.00	400.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen, Katherine Anne	Senior	3/18/2021	T3 - Long Term Projections	Draft email summarizing methodology for analyzing disbursements of Puerto Rico's covid relief federal funding received to date	0.80	445.00	356.00
Dubinsky, Shawn	Manager	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Rubin, Joshua A.	Staff	3/18/2021	T3 - Long Term Projections	Draft SAS code that uses American Community Survey data to estimate take-up of SSI and SNAP in Puerto Rico	2.10	245.00	514.50
Barati Stec, Izabella	Manager	3/18/2021	T3 - Long Term Projections	Draft section of property liquidation in PR	0.60	595.00	357.00
Latham, Willow Genevieve	Senior	3/18/2021	T3 - Long Term Projections	Draft team structure section of Proponent 3 analysis deck based on proposal content and public information research	1.70	445.00	756.50
Leonis, Temisan	Senior	3/18/2021	T3 - Long Term Projections	Draft timeline review of pension reform measures for 2018 Fiscal Plan for AFT AMP Plan Support Agreement Supplement Presentation deck.	1.20	445.00	534.00
Leonis, Temisan	Senior	3/18/2021	T3 - Long Term Projections	Draft timeline review of pension reform measures for July 2019 COR PSA Term Sheet for AFT AMP Plan Support Agreement Supplement Presentation deck.	1.70	445.00	756.50
Leonis, Temisan	Senior	3/18/2021	T3 - Long Term Projections	Draft timeline review of pension reform measures for March 2021 Disclosure Statement for AFT AMP Plan Support Agreement Supplement Presentation deck.	1.40	445.00	623.00
Leonis, Temisan	Senior	3/18/2021	T3 - Long Term Projections	Draft timeline review of pension reform measures for March 2021 Plan of Adjustment for AFT AMP Plan Support Agreement Supplement Presentation deck.	1.60	445.00	712.00
Leonis, Temisan	Senior	3/18/2021	T3 - Long Term Projections	Draft timeline review of pension reform measures for Sept. 2019 Plan of Adjustment for AFT AMP Plan Support Agreement Supplement Presentation deck.	1.10	445.00	489.50
Jacobsen, Katherine Anne	Senior	3/18/2021	T3 - Plan of Adjustment	Draft updated sections to the Disclosure Statement on the American Rescue Plan	1.60	445.00	712.00
Christian, Adam	Senior Manager	3/18/2021	T3 - Long Term Projections	Email correspondence with E Heath (EY) A Chepenik (EY) N Zipfel (EY) and T Rousakis (EY) reporting preliminary findings on HR 2 and comparison to McKinsey estimates (0.1 hours)	0.10	720.00	72.00
Christian, Adam	Senior Manager	3/18/2021	T3 - Long Term Projections	Email correspondence with E Heath (EY) regarding prior ARP estimates and relevance of discretionary funding programs	0.20	720.00	144.00
Heath, Emma	Senior Manager	3/18/2021	T3 - Long Term Projections	Email to A. Christian (EY) with background material on scoring of ARP for purpose of conducting scoring of HR 2.	0.40	720.00	288.00
Ramirez, Aaron	Senior	3/18/2021	T3 - Long Term Projections	Ensure compliance of Responsiveness checklist: BLN	1.40	445.00	623.00
Ramirez, Aaron	Senior	3/18/2021	T3 - Long Term Projections	Ensure compliance of Responsiveness checklist: PRSTRT	1.60	445.00	712.00
Gelfond, Hilary	Staff	3/18/2021	T3 - Long Term Projections	Estimate the fiscal impact of the CARES Act economic impact payments to PR to compare to Hacienda estimates	2.10	245.00	514.50
Latham, Willow Genevieve	Senior	3/18/2021	T3 - Long Term Projections	Prepare final GA experience section of Proponent 3 analysis deck	1.10	445.00	489.50
Latham, Willow Genevieve	Senior	3/18/2021	T3 - Long Term Projections	Prepare final Tech Policy experience section of Proponent 3 analysis deck	1.70	445.00	756.50
Gelfond, Hilary	Staff	3/18/2021	T3 - Long Term Projections	Finalize changes to phasing and macro model prior to submission for fiscal plan	1.30	245.00	318.50
Ban, Menuka	Manager	3/18/2021	T3 - Long Term Projections	Finalize the complete package file with macro and unemployment forecast to send to Mck /fiscal plan team with the updated data and forecast results incorporating economic situation in March	2.80	595.00	1,666.00
Knapp, Nicole Penelope	Senior	3/18/2021	T3 - Long Term Projections	Generate impact estimate for SB 456 provisions on occupied non-residential property tax provisions	2.60	445.00	1,157.00
Gelfond, Hilary	Staff	3/18/2021	T3 - Long Term Projections	Identify the implications for PR of the Medicaid provision in the ARP and estimate the funds allocated to PR	2.60	245.00	637.00
Tan, Riyandi	Manager	3/18/2021	T3 - Long Term Projections	Participate in a call R Tan (EY) and J Seth (EY) to review reapportionments included in FY22 budget targets for Fiscal Plan inclusion.	0.20	595.00	119.00
Seth, Jay Ashish	Senior	3/18/2021	T3 - Long Term Projections	Participate in a call R Tan (EY) and J Seth (EY) to review reapportionments included in FY22 budget targets for Fiscal Plan inclusion.	0.20	445.00	89.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky,Shawn	Manager	3/18/2021	T3 - Long Term Projections	Participate in a working session with N. Dalmau Botello (FOMB), R. Ramos Collazo (FOMB), A. Santiago (FOMB), R. Tague (EY), S. Dubinsky (EY) and J. Moran-Eserski (EY) to discuss Section 207 authorization request for municipality financing via USDA issued debt to understand eligibility requirements of the USDA Disaster Relief Grant programs and agree on next steps	0.50	595.00	297.50
Tague,Robert	Executive Director	3/18/2021	T3 - Long Term Projections	Participate in a working session with N. Dalmau Botello (FOMB), R. Ramos Collazo (FOMB), A. Santiago (FOMB), R. Tague (EY), S. Dubinsky (EY) and J. Moran-Eserski (EY) to discuss Section 207 authorization request for municipality financing via USDA issued debt to understand eligibility requirements of the USDA Disaster Relief Grant programs and agree on next steps	0.50	810.00	405.00
Moran-Eserski,Javier	Senior	3/18/2021	T3 - Long Term Projections	Participate in a working session with N. Dalmau Botello (FOMB), R. Ramos Collazo (FOMB), A. Santiago (FOMB), R. Tague (EY), S. Dubinsky (EY) and J. Moran-Eserski (EY) to discuss Section 207 authorization request for municipality financing via USDA issued debt to understand eligibility requirements of the USDA Disaster Relief Grant programs and agree on next steps	0.50	445.00	222.50
Dubinsky,Shawn	Manager	3/18/2021	T3 - Long Term Projections	Participate in a working session with S. Dubinsky (EY) and J. Moran-Eserski (EY) to discuss excess CAE projections and how it relates to the 207 request approval process	0.40	595.00	238.00
Moran-Eserski,Javier	Senior	3/18/2021	T3 - Long Term Projections	Participate in a working session with S. Dubinsky (EY) and J. Moran-Eserski (EY) to discuss excess CAE projections and how it relates to the 207 request approval process	0.40	445.00	178.00
Mackie,James	Executive Director	3/18/2021	T3 - Long Term Projections	Participate in call on Fiscal Notes w/ RAS, FOMB	1.00	810.00	810.00
Tague,Robert	Executive Director	3/18/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), R Tague (EY) to discuss ERS stipulation	0.40	810.00	324.00
Chepenik,Adam Brandon	Partner/Principal	3/18/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), R Tague (EY) to discuss ERS stipulation	0.40	870.00	348.00
Santambrogio,Juan	Executive Director	3/18/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), R Tague (EY) to discuss ERS stipulation	0.40	810.00	324.00
Sarna,Shavi	Senior Manager	3/18/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), S Levy (EY), C Good (EY), R Tague (EY) and S Sarna (EY) to discuss PREPA pension forecast	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	3/18/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), S Levy (EY), C Good (EY), R Tague (EY) and S Sarna (EY) to discuss PREPA pension forecast	0.40	720.00	288.00
Chepenik,Adam Brandon	Partner/Principal	3/18/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), S Levy (EY), C Good (EY), R Tague (EY) and S Sarna (EY) to discuss PREPA pension forecast	0.40	870.00	348.00
Good JR,Clark E	Manager	3/18/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), S Levy (EY), C Good (EY), R Tague (EY) and S Sarna (EY) to discuss PREPA pension forecast	0.40	519.00	207.60
Levy,Sheva R	Partner/Principal	3/18/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), S Levy (EY), C Good (EY), R Tague (EY) and S Sarna (EY) to discuss PREPA pension forecast	0.40	721.00	288.40
Santambrogio,Juan	Executive Director	3/18/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), S Levy (EY), C Good (EY), R Tague (EY) and S Sarna (EY) to discuss PREPA pension forecast	0.40	810.00	324.00
Dubinsky,Shawn	Manager	3/18/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), R Tague (EY), J Santambrogio (EY), S Levy (EY), C Good (EY) and S Dubinsky (EY) to discuss milestones related to transfer of PREPA participants to LUMA	0.30	595.00	178.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	3/18/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), R Tague (EY), J Santambrogio (EY), S Levy (EY), C Good (EY) and S Dubinsky (EY) to discuss milestones related to transfer of PREPA participants to LUMA	0.30	810.00	243.00
Santambrogio,Juan	Executive Director	3/18/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), R Tague (EY), J Santambrogio (EY), S Levy (EY), C Good (EY) and S Dubinsky (EY) to discuss milestones related to transfer of PREPA participants to LUMA	0.30	810.00	243.00
Good JR,Clark E	Manager	3/18/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), R Tague (EY), J Santambrogio (EY), S Levy (EY), C Good (EY) and S Dubinsky (EY) to discuss milestones related to transfer of PREPA participants to LUMA	0.30	519.00	155.70
Levy,Sheva R	Partner/Principal	3/18/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), R Tague (EY), J Santambrogio (EY), S Levy (EY), C Good (EY) and S Dubinsky (EY) to discuss milestones related to transfer of PREPA participants to LUMA	0.30	721.00	216.30
Chepenik,Adam Brandon	Partner/Principal	3/18/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), R Tague (EY), J Santambrogio (EY), S Levy (EY), C Good (EY) and S Dubinsky (EY) to discuss milestones related to transfer of PREPA participants to LUMA	0.30	870.00	261.00
Zipfel,Nathan	Staff	3/18/2021	T3 - Long Term Projections	Participate in call with A Christian (EY) and N Zipfel (EY) to discuss latest update for researching, analyzing, and categorizing information as it pertains to PR's potential funding allocation from HR2 Bill	1.50	245.00	367.50
Christian,Adam	Senior Manager	3/18/2021	T3 - Long Term Projections	Participate in call with A Christian (EY) and N Zipfel (EY) to discuss latest update for researching, analyzing, and categorizing information as it pertains to PR's potential funding allocation from HR2 Bill	1.50	720.00	1,080.00
Chepenik,Adam Brandon	Partner/Principal	3/18/2021	T3 - Long Term Projections	Participate in call with A Cruz (FOMB) and A Chepenik (EY) to discuss civil service reform pilot	0.60	870.00	522.00
Powell,Marc	Executive Director	3/18/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), F. Mira (EY) and M. Powell (EY) to debrief on Evaluation call with AAFAF	0.60	810.00	486.00
Mira,Francisco Jose	Senior Manager	3/18/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), F. Mira (EY) and M. Powell (EY) to debrief on Evaluation call with AAFAF	0.60	720.00	432.00
Burr,Jeremy	Manager	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Scales,Dwight A.	Senior	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.40	445.00	178.00
Burr,Jeremy	Manager	3/18/2021	T3 - Long Term Projections	Participate in call with D Scales (EY) and J Burr (EY) to finalize the act 211/70 slide for implementation in the fiscal plan	0.40	595.00	238.00
Scales,Dwight A.	Senior	3/18/2021	T3 - Long Term Projections	Participate in call with D Scales (EY) and J Burr (EY) to finalize the act 211/70 slide for implementation in the fiscal plan	0.40	445.00	178.00
Heath,Emma	Senior Manager	3/18/2021	T3 - Long Term Projections	Participate in call with E Health (EY) and A Chepenik (EY) to discuss ARC allocation for Ankura review	0.60	720.00	432.00
Chepenik,Adam Brandon	Partner/Principal	3/18/2021	T3 - Long Term Projections	Participate in call with E Health (EY) and A Chepenik (EY) to discuss ARC allocation for Ankura review	0.60	870.00	522.00
Heath,Emma	Senior Manager	3/18/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and A. Kebhaj (EY) regarding ARPA estimates and preparation for call with Ankura regarding same.	0.20	720.00	144.00
Kebhaj,Suhaib	Senior	3/18/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and A. Kebhaj (EY) regarding preparation for discussion with Ankura regarding ARP estimates	0.20	445.00	89.00
Heath,Emma	Senior Manager	3/18/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY) and F. Yodice (EY) regarding analysis of revenue reduction required for purpose of quantifying use of state and local funds from ARP.	0.30	720.00	216.00
Yodice,Frank	Senior	3/18/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY) and F. Yodice (EY) regarding analysis of revenue reduction required for purpose of quantifying use of state and local funds from ARP.	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	3/18/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY) and F. Yodice (EY) regarding analysis of revenue reduction required for purpose of quantifying use of state and local funds from ARP.	0.30	445.00	133.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	3/18/2021	T3 - Long Term Projections	Participate in call with G Eaton (EY) and A Chepenik (EY) to discuss revisions to disaster revolving loan agreement	0.40	870.00	348.00
Eaton,Gregory William	Senior Manager	3/18/2021	T3 - Long Term Projections	Participate in call with G Eaton (EY) and A Chepenik (EY) to discuss revisions to disaster revolving loan agreement	0.40	720.00	288.00
Chepenik,Adam Brandon	Partner/Principal	3/18/2021	T3 - Long Term Projections	Participate in call with G Ojeda (FOMB) and A Chepenik (EY) to discuss OCFO meeting	0.30	870.00	261.00
Merchan,Janeth K	Manager	3/18/2021	T3 - Long Term Projections	Participate in call with J Merchan (EY) and A Chepenik (EY) to discuss civil service reform pilot	0.40	595.00	238.00
Chepenik,Adam Brandon	Partner/Principal	3/18/2021	T3 - Long Term Projections	Participate in call with J Merchan (EY) and A Chepenik (EY) to discuss civil service reform pilot	0.40	870.00	348.00
Burr,Jeremy	Manager	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Santambrogio,Juan	Executive Director	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Santambrogio,Juan	Executive Director	3/18/2021	T3 - Plan of Adjustment	Participate in call with J Santambrogio (EY) and S Levy (EY) to discuss data for FOMB related to impact of plan of adjustment measures on pension liabilities	0.50	810.00	405.00
Levy,Sheva R	Partner/Principal	3/18/2021	T3 - Plan of Adjustment	Participate in call with J Santambrogio (EY) and S Levy (EY) to discuss data for FOMB related to impact of plan of adjustment measures on pension liabilities	0.50	721.00	360.50
Dubinsky,Shawn	Manager	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Tague,Robert	Executive Director	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Sarna,Shavi	Senior Manager	3/18/2021	T3 - Long Term Projections	Participate in call with S LeBlanc (EY), S Panagiotakis (EY), S Sarna (EY), the G Maldonado (FOMB), L Klumper (FOMB), M Perez (FOMB), H Morales (FOMB), and the McKinsey team to discuss the measures on transitory works for the Department of Health.	0.50	720.00	360.00
Panagiotakis,Sofia	Senior Manager	3/18/2021	T3 - Long Term Projections	Participate in call with S LeBlanc (EY), S Panagiotakis (EY), S Sarna (EY), the G Maldonado (FOMB), L Klumper (FOMB), M Perez (FOMB), H Morales (FOMB), and the McKinsey team to discuss the measures on transitory works for the Department of Health.	0.50	720.00	360.00
LeBlanc,Samantha	Senior	3/18/2021	T3 - Long Term Projections	Participate in call with S LeBlanc (EY), S Panagiotakis (EY), S Sarna (EY), the G Maldonado (FOMB), L Klumper (FOMB), M Perez (FOMB), H Morales (FOMB), and the McKinsey team to discuss the measures on transitory works for the Department of Health.	0.50	445.00	222.50
Tucker,Varick Richaud Raphael	Manager	3/18/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY) and V Tucker (EY) on weekly project cadence	0.50	595.00	297.50
Leonis,Temisan	Senior	3/18/2021	T3 - Long Term Projections	Participate in call with S. Dubinsky (EY) and T Leonis (EY) to discuss timeline review of Pension Reform Measures.	0.80	445.00	356.00
Dubinsky,Shawn	Manager	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Latham,Willow Genevieve	Senior	3/18/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), A. Ramirez (EY), F. Mira (EY), N. Campbell (EY) to discuss Proposer 3 team organization	0.60	445.00	267.00
Campbell,Nnaji-Semayi	Senior	3/18/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), A. Ramirez (EY), F. Mira (EY), N. Campbell (EY) to discuss Proposer 3 team organization	0.60	445.00	267.00
Mira,Francisco Jose	Senior Manager	3/18/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), A. Ramirez (EY), F. Mira (EY), N. Campbell (EY) to discuss Proposer 3 team organization	0.60	720.00	432.00
Ramirez,Aaron	Senior	3/18/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), A. Ramirez (EY), F. Mira (EY), N. Campbell (EY) to discuss Proposer 3 team organization	0.60	445.00	267.00
Mackie,James	Executive Director	3/18/2021	T3 - Long Term Projections	Participate in Fiscal Plan org meeting with J Mackie (EY), RAS, FOMB, McK	0.50	810.00	405.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen, Katherine Anne	Senior	3/18/2021	T3 - Long Term Projections	Participate in fiscal plan update call with McKinsey, FOMB, E. Heath (EY), and K Jacobsen (EY)	0.40	445.00	178.00
Heath, Emma	Senior Manager	3/18/2021	T3 - Long Term Projections	Participate in fiscal plan update call with McKinsey, FOMB, E. Heath (EY), and K Jacobsen (EY)	0.40	720.00	288.00
Tague, Robert	Executive Director	3/18/2021	T3 - Long Term Projections	Participate in legislative scoring call to discuss PS-40, PS-92 and scoring parameters and process for future analysis. Participants include R. Tague (EY), M. Juarbe (FOMB), G. Ojeda (FOMB), V. Maldonado (FOMB).	1.20	810.00	972.00
Burr, Jeremy	Manager	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Scales, Dwight A.	Senior	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.90	445.00	400.50
Chepenik, Adam Brandon	Partner/Principal	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Scales, Dwight A.	Senior	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.50	445.00	222.50
Matla, Jonathan	Senior	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.50	445.00	222.50
Scales, Dwight A.	Senior	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.80	445.00	356.00
Matla, Jonathan	Senior	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.80	445.00	356.00
Burr, Jeremy	Manager	3/18/2021	T3 - Long Term Projections	Participate in meeting with FOMB to discuss the PayGo forecast to be incorporated in the fiscal plan. EY participants include: S Levy (EY), C Good (EY), S Panagiotakis (EY), S Sarna (EY), J Santambrogio (EY), and J Burr (EY)	1.60	595.00	952.00
Sarna, Shavi	Senior Manager	3/18/2021	T3 - Long Term Projections	Participate in meeting with FOMB to discuss the PayGo forecast to be incorporated in the fiscal plan. EY participants include: S Levy (EY), C Good (EY), S Panagiotakis (EY), S Sarna (EY), J Santambrogio (EY), and J Burr (EY)	1.60	720.00	1,152.00
Santambrogio, Juan	Executive Director	3/18/2021	T3 - Long Term Projections	Participate in meeting with FOMB to discuss the PayGo forecast to be incorporated in the fiscal plan. EY participants include: S Levy (EY), C Good (EY), S Panagiotakis (EY), S Sarna (EY), J Santambrogio (EY), and J Burr (EY)	1.60	810.00	1,296.00
Levy, Sheva R	Partner/Principal	3/18/2021	T3 - Long Term Projections	Participate in meeting with FOMB to discuss the PayGo forecast to be incorporated in the fiscal plan. EY participants include: S Levy (EY), C Good (EY), S Panagiotakis (EY), S Sarna (EY), J Santambrogio (EY), and J Burr (EY)	1.60	721.00	1,153.60
Good JR, Clark E	Manager	3/18/2021	T3 - Long Term Projections	Participate in meeting with FOMB to discuss the PayGo forecast to be incorporated in the fiscal plan. EY participants include: S Levy (EY), C Good (EY), S Panagiotakis (EY), S Sarna (EY), J Santambrogio (EY), and J Burr (EY)	1.60	519.00	830.40
Panagiotakis, Sofia	Senior Manager	3/18/2021	T3 - Long Term Projections	Participate in meeting with FOMB to discuss the PayGo forecast to be incorporated in the fiscal plan. EY participants include: S Levy (EY), C Good (EY), S Panagiotakis (EY), S Sarna (EY), J Santambrogio (EY), and J Burr (EY)	1.60	720.00	1,152.00
Matla, Jonathan	Senior	3/18/2021	T3 - Long Term Projections	Participate in meeting with K Jacobsen (EY) and J Matla (EY) to discuss the Disclosure Statement's third amendment and associated tasks needing to be completed before sending to Proskauer	0.60	445.00	267.00
Jacobsen, Katherine Anne	Senior	3/18/2021	T3 - Long Term Projections	Participate in meeting with K Jacobsen (EY) and J Matla (EY) to discuss the Disclosure Statement's third amendment and associated tasks needing to be completed before sending to Proskauer	0.60	445.00	267.00
Heath, Emma	Senior Manager	3/18/2021	T3 - Long Term Projections	Participate in weekly fiscal plan meeting with E Heath (EY), McKinsey, EY, FOMB.	0.40	720.00	288.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Scales,Dwight A.	Senior	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.80	445.00	356.00
Burr,Jeremy	Manager	3/18/2021	T3 - Long Term Projections	Participate in working meeting with D Scales (EY) and J Burr (EY) to review the PREPA and PRASA estimates that will be incorporated in the fiscal plan	0.50	595.00	297.50
Scales,Dwight A.	Senior	3/18/2021	T3 - Long Term Projections	Participate in working meeting with D Scales (EY) and J Burr (EY) to review the PREPA and PRASA estimates that will be incorporated in the fiscal plan	0.50	445.00	222.50
Sarna,Shavi	Senior Manager	3/18/2021	T3 - Long Term Projections	Participate on call with McKinsey, FOMB, J Santambrogio (EY), S Panagiotakis (EY), and S Sarna (EY) to discuss Fiscal plan process update and open items	0.50	720.00	360.00
Santambrogio,Juan	Executive Director	3/18/2021	T3 - Long Term Projections	Participate on call with McKinsey, FOMB, J Santambrogio (EY), S Panagiotakis (EY), and S Sarna (EY) to discuss Fiscal plan process update and open items	0.50	810.00	405.00
Panagiotakis,Sofia	Senior Manager	3/18/2021	T3 - Long Term Projections	Participate on call with McKinsey, FOMB, J Santambrogio (EY), S Panagiotakis (EY), and S Sarna (EY) to discuss Fiscal plan process update and open items	0.50	720.00	360.00
Sarna,Shavi	Senior Manager	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Venkatramanan,Siddhu	Manager	3/18/2021	T3 - Plan of Adjustment	Perform analysis to identify action items after updates are implemented to the Relativity testing platform, to ensure accurate testing of account balances, as of 03/18/2021.	2.40	595.00	1,428.00
Yang,Tianyi	Manager	3/18/2021	T3 - Long Term Projections	Prepare data from the financial statements of BLN - team member 1	1.30	595.00	773.50
Yang,Tianyi	Manager	3/18/2021	T3 - Long Term Projections	Prepare data from the financial statements of BLN - team member 2	1.20	595.00	714.00
Yang,Tianyi	Manager	3/18/2021	T3 - Long Term Projections	Prepare data from the financial statements of BLN - team member 3	1.30	595.00	773.50
Yang,Tianyi	Manager	3/18/2021	T3 - Long Term Projections	Prepare data from the financial statements of PRSTRT	1.20	595.00	714.00
Sanchez-Riveron,Déborah	Staff	3/18/2021	T3 - Plan of Adjustment	Prepare documents from original sources for re-upload to Relativity platform for December 31, 2020 balances per Proskauer request	1.90	245.00	465.50
Sanchez-Riveron,Déborah	Staff	3/18/2021	T3 - Plan of Adjustment	Prepare documents from original sources for re-upload to Relativity platform for June 30, 2020 balances per Proskauer request	0.80	245.00	196.00
Sanchez-Riveron,Déborah	Staff	3/18/2021	T3 - Plan of Adjustment	Prepare draft email to O&B to send a list of new restrictions documentation obtained between 9/25/2020 and 3/18/2020 for consideration of legal due diligence	0.90	245.00	220.50
Burr,Jeremy	Manager	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Heath,Emma	Senior Manager	3/18/2021	T3 - Long Term Projections	Prepare email to S. Orourke (McK) regarding various elements of CARES Act disbursements data.	1.20	720.00	864.00
Heath,Emma	Senior Manager	3/18/2021	T3 - Long Term Projections	Prepare email to S. Sarna (EY) regarding potential use of ARPA state funds for PREPA/Luma funding requirement.	0.90	720.00	648.00
Yodice,Frank	Senior	3/18/2021	T3 - Long Term Projections	Prepare file calculating and highlighting changes in the Puerto Rico's general fund revenue sources	0.50	445.00	222.50
Mullins,Daniel R	Executive Director	3/18/2021	T3 - Long Term Projections	Prepare Fiscal Note methodology improvements to PS93 for decomposition discussion	1.60	810.00	1,296.00
Glavin,Amanda Jane	Senior	3/18/2021	T3 - Long Term Projections	Prepare initial fiscal note write up for RC 0017	2.40	445.00	1,068.00
Mullins,Daniel R	Executive Director	3/18/2021	T3 - Long Term Projections	Prepare refinement of SUT estimation using breakdown of personal income and transfer payments	1.30	810.00	1,053.00
Chepenik,Adam Brandon	Partner/Principal	3/18/2021	T3 - Long Term Projections	Prepare responses to N Jaresko (FOMB) questions on funding considerations	0.80	870.00	696.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	3/18/2021	T3 - Plan of Adjustment	Prepare responses to questions from N Jaresko (FOMB) regarding pension liabilities and proposed pension cut	0.70	810.00	567.00
Scales, Dwight A.	Senior	3/18/2021	T3 - Long Term Projections	Prepare summary analysis illustrating the potential delta and savings between total law 70 and 211 liability by year - analysis to be used in summary slide	0.40	445.00	178.00
Sarna, Shavi	Senior Manager	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Scales, Dwight A.	Senior	3/18/2021	T3 - Long Term Projections	Prepare summary slide showing potential FOMB savings through a reapportionment of the law 70 & 211 budgets from FY22-FY46	0.80	445.00	356.00
Ramirez, Aaron	Senior	3/18/2021	T3 - Long Term Projections	Prepare document for Proponent: PRSTRT regarding Grant Administration Quals	2.10	445.00	934.50
Ramirez, Aaron	Senior	3/18/2021	T3 - Long Term Projections	Prepare document for Proponent: PRSTRT regarding Technology and Policy Quals	2.60	445.00	1,157.00
Kebhaj, Suhaib	Senior	3/18/2021	T3 - Long Term Projections	Provide comparison of unemployment forecast using CBO, Blue Chips and NBER methodologies	1.40	445.00	623.00
Kebhaj, Suhaib	Senior	3/18/2021	T3 - Long Term Projections	Provide estimate of the Biden plan medicare for fiscal plan	2.10	445.00	934.50
Kebhaj, Suhaib	Senior	3/18/2021	T3 - Long Term Projections	Provide methodology for updating U5 and U6 rates after updates to the U3 rate	0.80	445.00	356.00
Mackie, James	Executive Director	3/18/2021	T3 - Long Term Projections	Research effect of ARP Medicaid provisions on Puerto Rico	2.70	810.00	2,187.00
Dubinsky, Shawn	Manager	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Campbell, Nnaji-Semayi	Senior	3/18/2021	T3 - Long Term Projections	Research key personnel and projects/programs cited	1.20	445.00	534.00
Barati Stec, Izabella	Manager	3/18/2021	T3 - Long Term Projections	Research on DBPR property liquidation processes (HB93)	1.80	595.00	1,071.00
Dubinsky, Shawn	Manager	3/18/2021	T3 - Long Term Projections	Research USDA Waste & Environmental Program in Federal register and Dept of Agriculture report to identify grant requirements and eligibility to repair waste and water treatment facilities	0.40	595.00	238.00
Ban, Menuka	Manager	3/18/2021	T3 - Long Term Projections	Respond to K. Jacobsen (EY) to update on the next macro and employment forecast	0.20	595.00	119.00
Chepenik, Adam Brandon	Partner/Principal	3/18/2021	T3 - Long Term Projections	Review additional changes to ARC funding forecast	0.30	870.00	261.00
Heath, Emma	Senior Manager	3/18/2021	T3 - Long Term Projections	Review advice from O'Neill regarding maintenance of effort requirements for ESSER funds from ARP.	0.40	720.00	288.00
Campbell, Nnaji-Semayi	Senior	3/18/2021	T3 - Long Term Projections	Review and annotate Proponent 3 technical proposal - approach and key personnel	1.70	445.00	756.50
Santambrogio, Juan	Executive Director	3/18/2021	T3 - Plan of Adjustment	Review calculations for debt service ratio as compared to own source revenues to be presented to FOMB staff	0.80	810.00	648.00
Tague, Robert	Executive Director	3/18/2021	T3 - Long Term Projections	Review CDBG-DR Municipal Recovery Planning Program guidelines for municipality guidance	0.70	810.00	567.00
Tague, Robert	Executive Director	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Santambrogio, Juan	Executive Director	3/18/2021	T3 - Long Term Projections	Review comments on proposed Act 120 in relation to pension reform	0.90	810.00	729.00
Mullins, Daniel R	Executive Director	3/18/2021	T3 - Long Term Projections	Review DDEC ROI manual and Act 60 filing fee structure evaluation and issues for working session with DDEC team	2.30	810.00	1,863.00
Matla, Jonathan	Senior	3/18/2021	T3 - Long Term Projections	Review Disclosure Statement current comments to familiarize with the current state of the document	1.90	445.00	845.50
Chan, Jonathan	Manager	3/18/2021	T3 - Plan of Adjustment	Review documents to be updated to remove additional annotation for document production supporting cash balance reports, as of 03/18/2021.	0.20	595.00	119.00
Gelfond, Hilary	Staff	3/18/2021	T3 - Long Term Projections	Review edits to fiscal note 93	0.60	245.00	147.00
Mullins, Daniel R	Executive Director	3/18/2021	T3 - Long Term Projections	Review Fiscal Note 93 PREDB elimination of property tax liens on properties held by the bank	1.70	810.00	1,377.00
Jacobsen, Katherine Anne	Senior	3/18/2021	T3 - Long Term Projections	Review government's analysis of HB120's impact on the fiscal plan compared to FOMB's estimate	1.30	445.00	578.50
Mackie, James	Executive Director	3/18/2021	T3 - Long Term Projections	Review modelling social distancing in macro effects of stimulus for Puerto Rico	0.60	810.00	486.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Eaton,Gregory William	Senior Manager	3/18/2021	T3 - Long Term Projections	Review of CRF Program Guidance and Grant Agreement	1.10	720.00	792.00
Dubinsky,Shawn	Manager	3/18/2021	T3 - Long Term Projections	Review of September 2020 PREPA update to identify updates needed on FOMB presentation	0.30	595.00	178.50
Heath,Emma	Senior Manager	3/18/2021	T3 - Long Term Projections	Review PREPA/Luma funding requirements and FP plan for purpose of PREPA/Luma contract for ARPA eligibility review	1.10	720.00	792.00
Glavin,Amanda Jane	Senior	3/18/2021	T3 - Long Term Projections	Review previous years slot machine revenues in Hacienda data for RC 0017 fiscal note	1.90	445.00	845.50
Meyerowitz,Andrea Grace	Senior Manager	3/18/2021	T3 - Long Term Projections	Review Proposer 3 proposal	1.30	720.00	936.00
Meyerowitz,Andrea Grace	Senior Manager	3/18/2021	T3 - Long Term Projections	Review Proposer 4 proposal; draft task 3 program structure overview package	3.40	720.00	2,448.00
Kebhaj,Suhaib	Senior	3/18/2021	T3 - Long Term Projections	Review PS 40 and PS 92 fiscal notes to address comments by client	1.10	445.00	489.50
Barati Stec,Izabella	Manager	3/18/2021	T3 - Long Term Projections	Review RCC 17 initial FN	2.20	595.00	1,309.00
Chepenik,Adam Brandon	Partner/Principal	3/18/2021	T3 - Long Term Projections	Review Regulation 8049 on distilled spirits for forecast implications	0.20	870.00	174.00
Ramirez,Jessica I.	Senior	3/18/2021	T3 - Plan of Adjustment	Review request to Administration for the Development of Agricultural Enterprises regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	3/18/2021	T3 - Plan of Adjustment	Review request to Cardiovascular Centre of Puerto Rico and the Caribbean Corporation regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	3/18/2021	T3 - Plan of Adjustment	Review request to Department of Housing regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	3/18/2021	T3 - Plan of Adjustment	Review request to Department of Labor and Human Resources regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	3/18/2021	T3 - Plan of Adjustment	Review request to Electric Power Authority (PREPA) - Networks regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	3/18/2021	T3 - Plan of Adjustment	Review request to Family and Children Administration regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	3/18/2021	T3 - Plan of Adjustment	Review request to Forensics Science Bureau regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	3/18/2021	T3 - Plan of Adjustment	Review request to Highway and Transportation Authority regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	3/18/2021	T3 - Plan of Adjustment	Review request to Insurance Fund State Corporation regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	3/18/2021	T3 - Plan of Adjustment	Review request to Joint Special Commission of Legislative Funds regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	3/18/2021	T3 - Plan of Adjustment	Review request to Municipal Revenue Collection Centre (CRIM) regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	3/18/2021	T3 - Plan of Adjustment	Review request to Office of Court Administration regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez,Jessica I.	Senior	3/18/2021	T3 - Plan of Adjustment	Review request to Office of Legislative Services regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	3/18/2021	T3 - Plan of Adjustment	Review request to Ponce Ports Authority regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	3/18/2021	T3 - Plan of Adjustment	Review request to Public Buildings Authority regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	3/18/2021	T3 - Plan of Adjustment	Review request to Public Housing Administration regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	3/18/2021	T3 - Plan of Adjustment	Review request to Senate regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	3/18/2021	T3 - Plan of Adjustment	Review request to Statistics Institute of PR regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	3/18/2021	T3 - Long Term Projections	Review revenue declines across recent fiscal years for various tax categories	0.60	445.00	267.00
Moran-Eserski,Javier	Senior	3/18/2021	T3 - Long Term Projections	Review the list of questions and open items that the team put together on the data provided by CRIM relating to real-estate transactions prior to sharing with the agency	0.20	445.00	89.00
Moran-Eserski,Javier	Senior	3/18/2021	T3 - Long Term Projections	Review the updated deck to be presented to the Oversight Board showcasing the impact that the COVID related aid will have on municipal finance to provide feedback	0.30	445.00	133.50
Moran-Eserski,Javier	Senior	3/18/2021	T3 - Long Term Projections	Review the USDA report, as it relates to Lajas 207 debt request, to identify the requirements that a municipality needs to meet to apply for a grant to help fund improvements to existing landfills	0.20	445.00	89.00
Mullins,Daniel R	Executive Director	3/18/2021	T3 - Long Term Projections	Review unemployment and benefit effects of Biden stimulus	1.60	810.00	1,296.00
Chawla,Sonia	Manager	3/18/2021	T3 - Plan of Adjustment	Review updated list of new restrictions documentation for O&B to incorporate additional restrictions documentation obtained between 03/15/2021 and 03/18/2021.	0.20	595.00	119.00
Tague,Robert	Executive Director	3/18/2021	T3 - Long Term Projections	Review updated muni transfer analysis including federal funds	0.30	810.00	243.00
Tague,Robert	Executive Director	3/18/2021	T3 - Long Term Projections	Review USDA loan guidelines related to Lajas 207 request	0.20	810.00	162.00
Chepenik,Adam Brandon	Partner/Principal	3/18/2021	T3 - Long Term Projections	Revise disaster loan agreement materials for AAFAP review and consideration.	0.90	870.00	783.00
Knapp,Nicole Penelope	Senior	3/18/2021	T3 - Long Term Projections	Revise U3 to U6 forecast to keep level of divergence between U3 to U5 and U3 to U6 consistent through the end of ARP.	1.30	445.00	578.50
Leonis,Temisan	Senior	3/18/2021	T3 - Long Term Projections	Send AFT AMP Plan Support Agreement Supplement Presentation deck to S. Dubinsky (EY).	0.20	445.00	89.00
Ban,Menuka	Manager	3/18/2021	T3 - Long Term Projections	Send request for translation services for the Act 60 regulation as well as the ROI manuals	0.20	595.00	119.00
Ban,Menuka	Manager	3/18/2021	T3 - Long Term Projections	Set up framework to update the additional stimulus estimates for the Biden stimulus plan with focus on Medicaid/FMAP and Medicare	0.20	595.00	119.00
Dubinsky,Shawn	Manager	3/18/2021	T3 - Long Term Projections	Review AAFAP Resolution and Memorandum approving the Municipality of Dorado's Sec 207 request seeking authorization to issue new debt for the purchase of municipality equipment	0.20	595.00	119.00
Dubinsky,Shawn	Manager	3/18/2021	T3 - Long Term Projections	Review AAFAP Resolution and Memorandum approving the Municipality of Hatillo's Sec 207 request seeking authorization to refinance existing debt	0.20	595.00	119.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky,Shawn	Manager	3/18/2021	T3 - Long Term Projections	Review AAFAF Resolution and Memorandum approving the Municipality of Lajas and the Lajas Landfill Sec 207 request under SUDA Waste & Environmental Program to issue obtain new financing and federal grant to remediate environmental risks	0.30	595.00	178.50
Yodice, Frank	Senior	3/18/2021	T3 - Long Term Projections	Update ARP File and check calculations to make sure allocations are accurate	0.80	445.00	356.00
Yodice, Frank	Senior	3/18/2021	T3 - Long Term Projections	Update ARP file to consolidate QUEST estimates and confirm calculations	0.70	445.00	311.50
Mairena, Daisy	Staff	3/18/2021	T3 - Plan of Adjustment	Update draft email to Cardiovascular Centre of Puerto Rico and the Caribbean Corporation regarding bank account information as of 3/18/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/18/2021	T3 - Plan of Adjustment	Update draft email to Department of Housing regarding bank account information as of 3/18/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/18/2021	T3 - Plan of Adjustment	Update draft email to Family and Children Administration regarding bank account information as of 3/18/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/18/2021	T3 - Plan of Adjustment	Update draft email to Forensics Science Bureau regarding bank account information as of 3/18/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/18/2021	T3 - Plan of Adjustment	Update draft email to Highway and Transportation Authority regarding bank account information as of 3/18/2021 for 03/31/2021 testing period cash balances requests.	0.70	245.00	171.50
Mairena, Daisy	Staff	3/18/2021	T3 - Plan of Adjustment	Update draft email to Municipal Revenue Collection Centre (CRIM) regarding bank account information as of 3/18/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/18/2021	T3 - Plan of Adjustment	Update draft email to Office of Legislative Services regarding bank account information as of 3/18/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Scales, Dwight A.	Senior	3/18/2021	T3 - Creditor Mediation Support	Redacted	0.90	445.00	400.50
Knapp, Nicole Penelope	Senior	3/18/2021	T3 - Long Term Projections	Update Macro estimates with data through 3/18 for use in the Fiscal Plan	1.30	445.00	578.50
Kebhaj, Suhaib	Senior	3/18/2021	T3 - Long Term Projections	Update medicare estimate of the Biden bill to reflect comments received	1.20	445.00	534.00
Hurtado, Sergio Danilo	Senior	3/18/2021	T3 - Plan of Adjustment	Update section on FY20 certified budget within the draft disclosure statement	1.80	445.00	801.00
Hurtado, Sergio Danilo	Senior	3/18/2021	T3 - Plan of Adjustment	Update section on FY21 certified budget within the draft disclosure statement	2.40	445.00	1,068.00
Mira, Francisco Jose	Senior Manager	3/18/2021	T3 - Long Term Projections	Update to AAFAF's scorecard formulas	1.20	720.00	864.00
Barati Stec, Izabella	Manager	3/18/2021	T3 - Long Term Projections	Update tracking sheet for FNs	0.60	595.00	357.00
Kebhaj, Suhaib	Senior	3/18/2021	T3 - Long Term Projections	Update unemployment forecast based on comments received	1.20	445.00	534.00
Canter, Matthew Alan	Manager	3/18/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) to discuss tourism strategy and associated monetization opportunities	0.30	595.00	178.50
Federer, Joshua Lee	Staff	3/18/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) to discuss tourism strategy and associated monetization opportunities	0.30	245.00	73.50
Anderson, Evan W	Manager	3/18/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY) and J Federer (EY) to discuss PBA lease analysis	0.60	595.00	357.00
Canter, Matthew Alan	Manager	3/18/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY) and J Federer (EY) to discuss PBA lease analysis	0.60	595.00	357.00
Federer, Joshua Lee	Staff	3/18/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY) and J Federer (EY) to discuss PBA lease analysis	0.60	245.00	147.00
Nagarajan, Snigdha	Staff	3/18/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY) and V Tucker (EY) on weekly project cadence	0.50	245.00	122.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Bellas,Samuel Scott	Senior Manager	3/18/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), and S Konstand (EY) to discuss feedback and revisions needed to PBA deck including building OpEx and site locations.	0.50	720.00	360.00
Konstand,Sara	Manager	3/18/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), and S Konstand (EY) to discuss feedback and revisions needed to PBA deck including building OpEx and site locations.	0.50	595.00	297.50
Najder,Michal	Senior	3/18/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), and S Konstand (EY) to discuss feedback and revisions needed to PBA deck including building OpEx and site locations.	0.50	445.00	222.50
Canter,Matthew Alan	Manager	3/18/2021	T3 - Long Term Projections	Review tourism slides provided by J Federer (EY)	0.20	595.00	119.00
Canter,Matthew Alan	Manager	3/18/2021	T3 - Long Term Projections	Conduct PRIDCO discussion guide suggestions, review, and edits	0.90	595.00	535.50
Federer,Joshua Lee	Staff	3/18/2021	T3 - Long Term Projections	Prepare a section in the vacant property analysis PowerPoint deck for FOMB that outlines findings related to PBA schools and current occupancy information	2.30	245.00	563.50
Federer,Joshua Lee	Staff	3/18/2021	T3 - Long Term Projections	Compile additional hotel transaction data for both the Puerto Rico market and regional Caribbean market for purposes of assessing monetization opportunity of vacant CW real estate	1.50	245.00	367.50
Meisel,Daniel	Staff	3/18/2021	T3 - Long Term Projections	Review previous workstream deliverables to identify opportunities for project synergies and ensure forward looking report consistency.	1.70	245.00	416.50
Nagarajan,Snigdha	Staff	3/18/2021	T3 - Long Term Projections	COBILL 2019 file format provided by client unsuitable for analysis. Using R/STATA to convert and clean up COBILL 2019 file into xls format	1.60	245.00	392.00
Nagarajan,Snigdha	Staff	3/18/2021	T3 - Long Term Projections	Review of updated PBA Portfolio change following changes made by EY Team	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	3/18/2021	T3 - Long Term Projections	Primary research and collating shape files from public data sources on geography, waterways, density and landuse for Puerto Rico	2.40	245.00	588.00
Nagarajan,Snigdha	Staff	3/18/2021	T3 - Long Term Projections	Build Alteryx workflow to collate shape files for hotel data analysis	1.20	245.00	294.00
Nagarajan,Snigdha	Staff	3/18/2021	T3 - Long Term Projections	Implement Alteryx workflow on 20 shape files and consolidating data for hotel analysis	1.40	245.00	343.00
Najder,Michal	Senior	3/18/2021	T3 - Long Term Projections	Complete PBA deck revisions based on feedback from PPED.	1.20	445.00	534.00
Robles,Daniel Alexander	Manager	3/18/2021	T3 - Long Term Projections	Perform feasibility and appraisal review for PBA sample deck.	1.50	595.00	892.50
Culp,Noelle B.	Senior	3/18/2021	T3 - Long Term Projections	Update mortality assumption to O2-2020 for ERS beneficiaries	0.50	405.00	202.50
Culp,Noelle B.	Senior	3/18/2021	T3 - Long Term Projections	Update mortality assumption to O2-2020 for ERS retired participants	0.60	405.00	243.00
Culp,Noelle B.	Senior	3/18/2021	T3 - Long Term Projections	Update mortality assumption to O2-2020 for ERS active, ineligible participants	0.70	405.00	283.50
Culp,Noelle B.	Senior	3/18/2021	T3 - Long Term Projections	Update mortality assumption to O2-2020 for ERS active, eligible participants	0.90	405.00	364.50
Culp,Noelle B.	Senior	3/18/2021	T3 - Long Term Projections	Update fiscal plan calculations to remove glitch for ERS beneficiaries	1.60	405.00	648.00
Culp,Noelle B.	Senior	3/18/2021	T3 - Long Term Projections	Update fiscal plan calculations to remove glitch for ERS retired participants	1.70	405.00	688.50
Federbush,Samantha	Manager	3/18/2021	T3 - Long Term Projections	Revise the valuation system for coding of fiscal plan entities to account for reclassification of GDB	0.30	519.00	155.70
Federbush,Samantha	Manager	3/18/2021	T3 - Long Term Projections	Review the valuation system initial ERS calculations for 2021 fiscal plan results for updated data	1.10	519.00	570.90
Federbush,Samantha	Manager	3/18/2021	T3 - Long Term Projections	Revise the valuation system ERS calculation results for 2021 fiscal plan results to update mortality	1.20	519.00	622.80
Federbush,Samantha	Manager	3/18/2021	T3 - Long Term Projections	Revise the valuation system ERS calculation results for 2021 fiscal plan results to update COR cut threshold	1.40	519.00	726.60
Good JR,Clark E	Manager	3/18/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and S Levy (EY) to discuss preliminary results of paygo projections for updated fiscal plan	0.30	519.00	155.70
Good JR,Clark E	Manager	3/18/2021	T3 - Long Term Projections	Analyze impact of mortality change including assessment of consistency with results in SOA published report on impact of projection scale update on annuity factors	0.40	519.00	207.60
Good JR,Clark E	Manager	3/18/2021	T3 - Long Term Projections	Analyze discrepancy in impact of data update on agencies inside vs agencies outside of the fiscal plan in pension projections	0.70	519.00	363.30

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	3/18/2021	T3 - Long Term Projections	Review updated information from TRS team to incorporate into consolidated model in order to determine overall impact to the fiscal plan pension projections of the delay in freeze timing	0.70	519.00	363.30
Good JR,Clark E	Manager	3/18/2021	T3 - Long Term Projections	Design model to be used to analyze walk of various updates to the fiscal plan pension projections	0.80	519.00	415.20
Good JR,Clark E	Manager	3/18/2021	T3 - Long Term Projections	Review updated information from ERS/TRS teams to incorporate into consolidated model in order to determine overall impact to the fiscal plan pension projections of updated census data	0.90	519.00	467.10
Good JR,Clark E	Manager	3/18/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and S Levy (EY) to discuss status of pension projections under various scenarios	1.00	519.00	519.00
Good JR,Clark E	Manager	3/18/2021	T3 - Long Term Projections	Review updated information from ERS/TRS teams to incorporate into consolidated model in order to determine overall impact to the fiscal plan pension projections of the proposed increase of the pension threshold from 1200 to 1500	1.10	519.00	570.90
Good JR,Clark E	Manager	3/18/2021	T3 - Long Term Projections	Review the differences between the prior fiscal plan pension calculations in comparison to the baseline runs provided by teams for the 2021 fiscal plan update to ensure consistency necessary to develop bridge between two results	1.20	519.00	622.80
Good JR,Clark E	Manager	3/18/2021	T3 - Long Term Projections	Review updated information from TRS team to incorporate into consolidated model in order to determine overall impact to the fiscal plan pension projections of the change in mortality projection	1.20	519.00	622.80
Good JR,Clark E	Manager	3/18/2021	T3 - Long Term Projections	Review headcounts of participants who were deceased over the past 3 years based on the files provided by the Retirement Board	1.60	519.00	830.40
Good JR,Clark E	Manager	3/18/2021	T3 - Long Term Projections	Analyze reasonability of impact of updated census data on fiscal plan projected pension plan results, including comparisons to amounts of gains / losses communicated by government plan actuary	1.70	519.00	882.30
Levy,Sheva R	Partner/Principal	3/18/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and S Levy (EY) to discuss preliminary results of paygo projections for updated fiscal plan	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	3/18/2021	T3 - Long Term Projections	Review summary for McKinsey related to pension updates for fiscal plan	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	3/18/2021	T3 - Long Term Projections	Prepare summary of comments in email to Proskauer on finance committee HB 120 model	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	3/18/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and S Levy (EY) to discuss status of pension projections under various scenarios	1.00	721.00	721.00
Nguyen,Jimmy Hoang Huy	Staff	3/18/2021	T3 - Long Term Projections	Assess the impact on the Fiscal Plan liability for the TRS after updating the mortality assumption for inactive participants	1.10	271.00	298.10
Nguyen,Jimmy Hoang Huy	Staff	3/18/2021	T3 - Long Term Projections	Assess the impact on the Fiscal Plan liability for the TRS after updating the mortality assumption for Non-LOA participants	1.10	271.00	298.10
Stricklin,Todd	Senior	3/18/2021	T3 - Long Term Projections	Calculate ERS permanent position freezes necessary to achieve cost neutrality for Act 80 as a percentage of eligible participants using 2020 government-provided data for Fiscal Plan entities only	0.60	405.00	243.00
Neziroski,David	Staff	3/18/2021	T3 - Fee Applications / Retention	Continue to prepare the January monthly application	3.30	245.00	808.50
Tague,Robert	Executive Director	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Chepenik,Adam Brandon	Partner/Principal	3/19/2021	T3 - Long Term Projections	Amend EITC letter based on N Jaresko (FOMB) feedback	0.50	870.00	435.00
Mackie,James	Executive Director	3/19/2021	T3 - Long Term Projections	Amend fiscal note on HB 459	0.60	810.00	486.00
Chepenik,Adam Brandon	Partner/Principal	3/19/2021	T3 - Plan of Adjustment	Amend POA rollout presentation for N Jaresko (FOMB) review	1.90	870.00	1,653.00
Matla,Jonathan	Senior	3/19/2021	T3 - Long Term Projections	Amend PRIDCO question list to add additional categories for clarity and readability	1.80	445.00	801.00
Dubinsky,Shawn	Manager	3/19/2021	T3 - Long Term Projections	Analyze borrower margin analysis completed by AAFAFA to support the 207 request from the Municipality of Hatillo to advise FOMB on debt repayment capacity	0.30	595.00	178.50
Jacobsen,Katherine Anne	Senior	3/19/2021	T3 - Long Term Projections	Analyze differences in Ankura's estimates of Puerto Rico's allocations from the American Rescue Plan versus our estimates	0.80	445.00	356.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky, Shawn	Manager	3/19/2021	T3 - Long Term Projections	Analyze Sec 207 request from the Municipality of Hatillo and AAFAF to understand the terms and conditions of the proposed USDA loan in order to advise FOMB on debt request authorization	0.40	595.00	238.00
Matla, Jonathan	Senior	3/19/2021	T3 - Long Term Projections	Audit the G&A line item in last year's PRIDCO Certified fiscal plan vs. AAFAF's to determine discrepancies in anticipation of receiving this year's fiscal plan	2.40	445.00	1,068.00
Matla, Jonathan	Senior	3/19/2021	T3 - Long Term Projections	Audit the Insurance line item in last year's PRIDCO Certified fiscal plan vs. AAFAF's to determine discrepancies in anticipation of receiving this year's fiscal plan	0.70	445.00	311.50
Matla, Jonathan	Senior	3/19/2021	T3 - Long Term Projections	Audit the Maintenance line item in last year's PRIDCO Certified fiscal plan vs. AAFAF's to determine discrepancies in anticipation of receiving this year's fiscal plan	1.10	445.00	489.50
Matla, Jonathan	Senior	3/19/2021	T3 - Long Term Projections	Audit the Other Expenses line item in last year's PRIDCO Certified fiscal plan vs. AAFAF's to determine discrepancies in anticipation of receiving this year's fiscal plan	1.40	445.00	623.00
Matla, Jonathan	Senior	3/19/2021	T3 - Long Term Projections	Audit the Professional Services line item in last year's PRIDCO Certified fiscal plan vs. AAFAF's to determine discrepancies in anticipation of receiving this year's fiscal plan	1.40	445.00	623.00
Matla, Jonathan	Senior	3/19/2021	T3 - Long Term Projections	Audit the VTP program line item in last year's PRIDCO Certified fiscal plan vs. AAFAF's to determine discrepancies in anticipation of receiving this year's fiscal plan	1.20	445.00	534.00
Gelfond, Hilary	Staff	3/19/2021	T3 - Long Term Projections	Compare results from SSI and SNAP models to ACS data from SIPP	0.60	245.00	147.00
Ban, Menuka	Manager	3/19/2021	T3 - Long Term Projections	Compare the GNP forecast with the government's forecast to finalize and incorporate in the macro forecast package to send to the Mck /fiscal plan team	1.70	595.00	1,011.50
Zipfel, Nathan	Staff	3/19/2021	T3 - Long Term Projections	Continue research investigation into HR2's funding provisions regarding PR	3.70	245.00	906.50
Yang, Tianyi	Manager	3/19/2021	T3 - Long Term Projections	Continue to transcribe and analyze data from the financial statements of BLN - team member 1	1.60	595.00	952.00
Yang, Tianyi	Manager	3/19/2021	T3 - Long Term Projections	Continue to transcribe and analyze data from the financial statements of BLN - team member 2	1.30	595.00	773.50
Yang, Tianyi	Manager	3/19/2021	T3 - Long Term Projections	Continue to transcribe and analyze data from the financial statements of BLN - team member 3	1.20	595.00	714.00
Yang, Tianyi	Manager	3/19/2021	T3 - Long Term Projections	Continue to transcribe and analyze data from the financial statements of PRSTRT	1.90	595.00	1,130.50
Barati Stec, Izabella	Manager	3/19/2021	T3 - Long Term Projections	Desk review of the scope of Act 274's for preparing its fiscal analysis	1.70	595.00	1,011.50
Campbell, Nnaji-Semayi	Senior	3/19/2021	T3 - Long Term Projections	Draft clarification questions for proponent 3	0.60	445.00	267.00
Jacobsen, Katherine Anne	Senior	3/19/2021	T3 - Plan of Adjustment	Draft email requesting comments and feedback on Disclosure Statement before next filing	0.40	445.00	178.00
Chan, Jonathan	Manager	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Rubin, Joshua A.	Staff	3/19/2021	T3 - Long Term Projections	Draft SAS code that uses American Community Survey data to estimate take-up of SNAP in Puerto Rico	2.30	245.00	563.50
Leonis, Temisan	Senior	3/19/2021	T3 - Long Term Projections	Draft union monthly benefit modification for 2018 Fiscal Plan for AFT AMP Plan Support Agreement Supplement Presentation deck.	0.70	445.00	311.50
Leonis, Temisan	Senior	3/19/2021	T3 - Long Term Projections	Draft union monthly benefit modification for July 2019 COR PSA Term Sheet for AFT AMP Plan Support Agreement Supplement Presentation deck.	1.20	445.00	534.00
Leonis, Temisan	Senior	3/19/2021	T3 - Long Term Projections	Draft union monthly benefit modification for March 2021 Disclosure Statement for AFT AMP Plan Support Agreement Supplement Presentation deck.	1.40	445.00	623.00
Leonis, Temisan	Senior	3/19/2021	T3 - Long Term Projections	Draft union monthly benefit modification for March 2021 Plan of Adjustment for AFT AMP Plan Support Agreement Supplement Presentation deck.	1.80	445.00	801.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Leonis,Temisan	Senior	3/19/2021	T3 - Long Term Projections	Draft union monthly benefit modification for Sept. 2019 Plan of Adjustment for AFT AMP Plan Support Agreement Supplement Presentation deck.	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	3/19/2021	T3 - Plan of Adjustment	Draft updated sections to the Disclosure Statement on the Office of the CFO Executive Order	1.20	445.00	534.00
Dubinsky,Shawn	Manager	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Heath,Emma	Senior Manager	3/19/2021	T3 - Long Term Projections	Email correspondence with O'Neill regarding request for call to discuss expansion of EITC	0.20	720.00	144.00
Heath,Emma	Senior Manager	3/19/2021	T3 - Long Term Projections	Email to G. Ojeda (FOMB) regarding outcome of call with O'Neill regarding to legislative change required to expand EITC	0.20	720.00	144.00
Heath,Emma	Senior Manager	3/19/2021	T3 - Long Term Projections	Email to QUEST team regarding outcome of call with O'Neill regarding to legislative change required to expand EITC	0.30	720.00	216.00
Heath,Emma	Senior Manager	3/19/2021	T3 - Long Term Projections	Email to team regarding observations on Senate Finance Committee projected impact of HB120	0.40	720.00	288.00
Ramirez,Aaron	Senior	3/19/2021	T3 - Long Term Projections	Ensure compliance of Responsiveness checklist: PRSTRT	1.60	445.00	712.00
Gelfond,Hilary	Staff	3/19/2021	T3 - Long Term Projections	Estimate the fiscal impact of S.296 using CRIM database	2.20	245.00	539.00
Hurtado,Sergio Danilo	Senior	3/19/2021	T3 - Plan of Adjustment	Finalize draft section on certified budgets within the draft disclosure statement	1.60	445.00	712.00
Scales,Dwight A.	Senior	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.50	445.00	222.50
Heath,Emma	Senior Manager	3/19/2021	T3 - Long Term Projections	Instruction to K. Jacobsen (EY) and F. Yodice (EY) regarding task required to add timing explanation to major programs of a RP.	0.30	720.00	216.00
Tan,Riyandi	Manager	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Sarna,Shavi	Senior Manager	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Santambrogio,Juan	Executive Director	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Panagiotakis,Sofia	Senior Manager	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Paez,Fernando Mario	Manager	3/19/2021	T3 - Plan of Adjustment	Participate in a working session with E. Dinnen (EY), and F. Paez (EY) to review the workplan for the CRIM Fiscal plan 2022 review.	0.40	595.00	238.00
Dinnen,Eric	Senior Manager	3/19/2021	T3 - Plan of Adjustment	Participate in a working session with E. Dinnen (EY), and F. Paez (EY) to review the workplan for the CRIM Fiscal plan 2022 review.	0.40	720.00	288.00
Chepenik,Adam Brandon	Partner/Principal	3/19/2021	T3 - Creditor Mediation Support	Redacted	1.90	870.00	1,653.00
Malhotra,Gaurav	Partner/Principal	3/19/2021	T3 - Creditor Mediation Support	Redacted	1.90	870.00	1,653.00
Santambrogio,Juan	Executive Director	3/19/2021	T3 - Creditor Mediation Support	Redacted	1.90	810.00	1,539.00
Burr,Jeremy	Manager	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Tague,Robert	Executive Director	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00
Scales, Dwight A.	Senior	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.50	445.00	222.50
Chepenik, Adam Brandon	Partner/Principal	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.50	870.00	435.00
Zipfel, Nathan	Staff	3/19/2021	T3 - Long Term Projections	Participate in call with A Christian (EY) and N Zipfel (EY) to discuss latest update for researching, analyzing, and categorizing information as it pertains to PR's potential funding allocation from HR2 Bill	1.00	245.00	245.00
Christian, Adam	Senior Manager	3/19/2021	T3 - Long Term Projections	Participate in call with A Christian (EY) and N Zipfel (EY) to discuss latest update for researching, analyzing, and categorizing information as it pertains to PR's potential funding allocation from HR2 Bill	1.00	720.00	720.00
Chepenik, Adam Brandon	Partner/Principal	3/19/2021	T3 - Long Term Projections	Participate in call with Ankura, McKinsey, EY, and other advisors to discuss ARP forecast assumptions. EY participants: A Chepenik (EY), E Heath (EY), A Kebhaj (EY), J Mackie (EY), D Mullins (EY), M. Ban (EY), K. Jacobsen (EY), F. Yodice (EY), T. Leonis (EY), H. Gelfond (EY) and N. Knapp (EY)	1.10	870.00	957.00
Knapp, Nicole Penelope	Senior	3/19/2021	T3 - Long Term Projections	Participate in call with Ankura, McKinsey, EY, and other advisors to discuss ARP forecast assumptions. EY participants: A Chepenik (EY), E Heath (EY), A Kebhaj (EY), J Mackie (EY), D Mullins (EY), M. Ban (EY), K. Jacobsen (EY), F. Yodice (EY), T. Leonis (EY), H. Gelfond (EY) and N. Knapp (EY)	1.10	445.00	489.50
Kebhaj, Suhaib	Senior	3/19/2021	T3 - Long Term Projections	Participate in call with Ankura, McKinsey, EY, and other advisors to discuss ARP forecast assumptions. EY participants: A Chepenik (EY), E Heath (EY), A Kebhaj (EY), J Mackie (EY), D Mullins (EY), M. Ban (EY), K. Jacobsen (EY), F. Yodice (EY), T. Leonis (EY), H. Gelfond (EY) and N. Knapp (EY)	1.10	445.00	489.50
Mullins, Daniel R	Executive Director	3/19/2021	T3 - Long Term Projections	Participate in call with Ankura, McKinsey, EY, and other advisors to discuss ARP forecast assumptions. EY participants: A Chepenik (EY), E Heath (EY), A Kebhaj (EY), J Mackie (EY), D Mullins (EY), M. Ban (EY), K. Jacobsen (EY), F. Yodice (EY), T. Leonis (EY), H. Gelfond (EY) and N. Knapp (EY)	1.10	810.00	891.00
Gelfond, Hilary	Staff	3/19/2021	T3 - Long Term Projections	Participate in call with Ankura, McKinsey, EY, and other advisors to discuss ARP forecast assumptions. EY participants: A Chepenik (EY), E Heath (EY), A Kebhaj (EY), J Mackie (EY), D Mullins (EY), M. Ban (EY), K. Jacobsen (EY), F. Yodice (EY), T. Leonis (EY), H. Gelfond (EY) and N. Knapp (EY)	1.10	245.00	269.50
Mackie, James	Executive Director	3/19/2021	T3 - Long Term Projections	Participate in call with Ankura, McKinsey, EY, and other advisors to discuss ARP forecast assumptions. EY participants: A Chepenik (EY), E Heath (EY), A Kebhaj (EY), J Mackie (EY), D Mullins (EY), M. Ban (EY), K. Jacobsen (EY), F. Yodice (EY), T. Leonis (EY), H. Gelfond (EY) and N. Knapp (EY)	1.10	810.00	891.00
Yodice, Frank	Senior	3/19/2021	T3 - Long Term Projections	Participate in call with Ankura, McKinsey, EY, and other advisors to discuss ARP forecast assumptions. EY participants: A Chepenik (EY), E Heath (EY), A Kebhaj (EY), J Mackie (EY), D Mullins (EY), M. Ban (EY), K. Jacobsen (EY), F. Yodice (EY), T. Leonis (EY), H. Gelfond (EY) and N. Knapp (EY)	1.10	445.00	489.50
Jacobsen, Katherine Anne	Senior	3/19/2021	T3 - Long Term Projections	Participate in call with Ankura, McKinsey, EY, and other advisors to discuss ARP forecast assumptions. EY participants: A Chepenik (EY), E Heath (EY), A Kebhaj (EY), J Mackie (EY), D Mullins (EY), M. Ban (EY), K. Jacobsen (EY), F. Yodice (EY), T. Leonis (EY), H. Gelfond (EY) and N. Knapp (EY)	1.10	445.00	489.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Leonis,Temisan	Senior	3/19/2021	T3 - Long Term Projections	Participate in call with Ankura, McKinsey, EY, and other advisors to discuss ARP forecast assumptions. EY participants: A Chepenik (EY), E Heath (EY), A Kebhaj (EY), J Mackie (EY), D Mullins (EY), M. Ban (EY), K. Jacobsen (EY), F. Yodice (EY), T. Leonis (EY), H. Gelfond (EY) and N. Knapp (EY)	1.10	445.00	489.50
Heath,Emma	Senior Manager	3/19/2021	T3 - Long Term Projections	Participate in call with Ankura, McKinsey, EY, and other advisors to discuss ARP forecast assumptions. EY participants: A Chepenik (EY), E Heath (EY), A Kebhaj (EY), J Mackie (EY), D Mullins (EY), M. Ban (EY), K. Jacobsen (EY), F. Yodice (EY), T. Leonis (EY), H. Gelfond (EY) and N. Knapp (EY)	1.10	720.00	792.00
Ban,Menuka	Manager	3/19/2021	T3 - Long Term Projections	Participate in call with Ankura, McKinsey, EY, and other advisors to discuss ARP forecast assumptions. EY participants: A Chepenik (EY), E Heath (EY), A Kebhaj (EY), J Mackie (EY), D Mullins (EY), M. Ban (EY), K. Jacobsen (EY), F. Yodice (EY), T. Leonis (EY), H. Gelfond (EY) and N. Knapp (EY)	1.10	595.00	654.50
Good JR,Clark E	Manager	3/19/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and J Burr (EY) to discuss the administrative expenses for PayGo to be included in the updated fiscal plan	1.20	519.00	622.80
Burr,Jeremy	Manager	3/19/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and J Burr (EY) to discuss the administrative expenses for PayGo to be included in the updated fiscal plan	1.20	595.00	714.00
Burr,Jeremy	Manager	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Scales,Dwight A.	Senior	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.50	445.00	222.50
Mackie,James	Executive Director	3/19/2021	T3 - Long Term Projections	Participate in call with D. Mullins (EY), J. Mackie(EY), M. Ban (EY), E. Heath (EY), D. Berger (EY), A. Wolfe (FOMB), J. Davis(McK), S. O'Rourke (Mck), and other McKinsey team members to finalize the macro assumptions for the fiscal plan	1.00	810.00	810.00
Mullins,Daniel R	Executive Director	3/19/2021	T3 - Long Term Projections	Participate in call with D. Mullins (EY), J. Mackie(EY), M. Ban (EY), E. Heath (EY), D. Berger (EY), A. Wolfe (FOMB), J. Davis(McK), S. O'Rourke (Mck), and other McKinsey team members to finalize the macro assumptions for the fiscal plan	1.00	810.00	810.00
Heath,Emma	Senior Manager	3/19/2021	T3 - Long Term Projections	Participate in call with D. Mullins (EY), J. Mackie(EY), M. Ban (EY), E. Heath (EY), D. Berger (EY), A. Wolfe (FOMB), J. Davis(McK), S. O'Rourke (Mck), and other McKinsey team members to finalize the macro assumptions for the fiscal plan	1.00	720.00	720.00
Berger,Daniel L.	Manager	3/19/2021	T3 - Long Term Projections	Participate in call with D. Mullins (EY), J. Mackie(EY), M. Ban (EY), E. Heath (EY), D. Berger (EY), A. Wolfe (FOMB), J. Davis(McK), S. O'Rourke (Mck), and other McKinsey team members to finalize the macro assumptions for the fiscal plan	1.00	595.00	595.00
Ban,Menuka	Manager	3/19/2021	T3 - Long Term Projections	Participate in call with D. Mullins (EY), J. Mackie(EY), M. Ban (EY), E. Heath (EY), D. Berger (EY), A. Wolfe (FOMB), J. Davis(McK), S. O'Rourke (Mck), and other McKinsey team members to finalize the macro assumptions for the fiscal plan	1.00	595.00	595.00
Heath,Emma	Senior Manager	3/19/2021	T3 - Long Term Projections	Participate in call with D. Ortiz (O'Neill), H. Bauer (O'Neill) and E. Heath (EY) regarding EITC letter to government and need for legislative change.	0.20	720.00	144.00
Mullins,Daniel R	Executive Director	3/19/2021	T3 - Long Term Projections	Participate in call with DDEC, FOMB, and EY to discuss Act 60 regulations. EY participants: A Chepenik (EY), D Mullins (EY), J Santambrogio (EY), S LeBlanc (EY), T Leonis (EY), J Mackie (EY), M Ban (EY)	0.80	810.00	648.00
Mackie,James	Executive Director	3/19/2021	T3 - Long Term Projections	Participate in call with DDEC, FOMB, and EY to discuss Act 60 regulations. EY participants: A Chepenik (EY), D Mullins (EY), J Santambrogio (EY), S LeBlanc (EY), T Leonis (EY), J Mackie (EY), M Ban (EY)	0.80	810.00	648.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ban,Menuka	Manager	3/19/2021	T3 - Long Term Projections	Participate in call with DDEC, FOMB, and EY to discuss Act 60 regulations. EY participants: A Chepenik (EY), D Mullins (EY), J Santambrogio (EY), S LeBlanc (EY), T Leonis (EY), J Mackie (EY), M Ban (EY)	0.80	595.00	476.00
Santambrogio,Juan	Executive Director	3/19/2021	T3 - Long Term Projections	Participate in call with DDEC, FOMB, and EY to discuss Act 60 regulations. EY participants: A Chepenik (EY), D Mullins (EY), J Santambrogio (EY), S LeBlanc (EY), T Leonis (EY), J Mackie (EY), M Ban (EY)	0.80	810.00	648.00
LeBlanc,Samantha	Senior	3/19/2021	T3 - Long Term Projections	Participate in call with DDEC, FOMB, and EY to discuss Act 60 regulations. EY participants: A Chepenik (EY), D Mullins (EY), J Santambrogio (EY), S LeBlanc (EY), T Leonis (EY), J Mackie (EY), M Ban (EY)	0.80	445.00	356.00
Chepenik,Adam Brandon	Partner/Principal	3/19/2021	T3 - Long Term Projections	Participate in call with DDEC, FOMB, and EY to discuss Act 60 regulations. EY participants: A Chepenik (EY), D Mullins (EY), J Santambrogio (EY), S LeBlanc (EY), T Leonis (EY), J Mackie (EY), M Ban (EY)	0.80	870.00	696.00
Leonis,Temisan	Senior	3/19/2021	T3 - Long Term Projections	Participate in call with DDEC, FOMB, and EY to discuss Act 60 regulations. EY participants: A Chepenik (EY), D Mullins (EY), J Santambrogio (EY), S LeBlanc (EY), T Leonis (EY), J Mackie (EY), M Ban (EY)	0.80	445.00	356.00
Heath,Emma	Senior Manager	3/19/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and G. Ojeda (FOMB) regarding letter to government and need for legislative change.	0.10	720.00	72.00
Kebhaj,Suhaib	Senior	3/19/2021	T3 - Long Term Projections	Participate in call with EY and DevTech team to compare long-term forecast assumptions. EY participants: D Mullins (EY), A Chepenik (EY), J Santambrogio (EY), J Mackie (EY), M Ban (EY), and A Kebhaj (EY)	0.90	445.00	400.50
Mullins,Daniel R	Executive Director	3/19/2021	T3 - Long Term Projections	Participate in call with EY and DevTech team to compare long-term forecast assumptions. EY participants: D Mullins (EY), A Chepenik (EY), J Santambrogio (EY), J Mackie (EY), M Ban (EY), and A Kebhaj (EY)	0.90	810.00	729.00
Mackie,James	Executive Director	3/19/2021	T3 - Long Term Projections	Participate in call with EY and DevTech team to compare long-term forecast assumptions. EY participants: D Mullins (EY), A Chepenik (EY), J Santambrogio (EY), J Mackie (EY), M Ban (EY), and A Kebhaj (EY)	0.90	810.00	729.00
Ban,Menuka	Manager	3/19/2021	T3 - Long Term Projections	Participate in call with EY and DevTech team to compare long-term forecast assumptions. EY participants: D Mullins (EY), A Chepenik (EY), J Santambrogio (EY), J Mackie (EY), M Ban (EY), and A Kebhaj (EY)	0.90	595.00	535.50
Santambrogio,Juan	Executive Director	3/19/2021	T3 - Long Term Projections	Participate in call with EY and DevTech team to compare long-term forecast assumptions. EY participants: D Mullins (EY), A Chepenik (EY), J Santambrogio (EY), J Mackie (EY), M Ban (EY), and A Kebhaj (EY)	0.90	810.00	729.00
Chepenik,Adam Brandon	Partner/Principal	3/19/2021	T3 - Long Term Projections	Participate in call with EY and DevTech team to compare long-term forecast assumptions. EY participants: D Mullins (EY), A Chepenik(EY), J Santambrogio (EY), J Mackie (EY), M Ban (EY), and A Kebhaj (EY)	0.90	870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	3/19/2021	T3 - Long Term Projections	Participate in call with Hacienda team, J Hill (FOMB), and A. Chepenik (EY) to discuss ERP/OCFO/CAFRs.	1.10	870.00	957.00
Burr,Jeremy	Manager	3/19/2021	T3 - Long Term Projections	Participate in call with J Burr (EY) and FOMB to discuss the economic development entity measures for adjustment in the fiscal plan	0.40	595.00	238.00
Heath,Emma	Senior Manager	3/19/2021	T3 - Long Term Projections	Participate in call with McKinsey, DevTech, Ankura, EY and other advisors to align on macroeconomic forecast for input into fiscal plan.	1.00	720.00	720.00
Chepenik,Adam Brandon	Partner/Principal	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	3/19/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), PJT, FOMB staff, and A Chepenik (EY) to discuss analysis for WH and Treasury meeting	0.60	870.00	522.00
Dubinsky,Shawn	Manager	3/19/2021	T3 - Creditor Mediation Support	Redacted	1.00	595.00	595.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	3/19/2021	T3 - Creditor Mediation Support	Redacted	1.00	810.00	810.00
Levy,Sheva R	Partner/Principal	3/19/2021	T3 - Creditor Mediation Support	Redacted	1.00	721.00	721.00
Santambrogio,Juan	Executive Director	3/19/2021	T3 - Creditor Mediation Support	Redacted	1.00	810.00	810.00
Moran-Eserski,Javier	Senior	3/19/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), J Moran-Eserski (EY), and J Federer (EY) to discuss process for obtaining missing historical transaction data	0.40	445.00	178.00
Chepenik,Adam Brandon	Partner/Principal	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Kalocsay,Charles G	Executive Director	3/19/2021	T3 - Long Term Projections	Participate in meeting with D Robles (EY), S Konstand (EY), C Kalocsay (EY), S Bellas (EY), and M Najder (EY) to discuss land value analysis for buildings in PBA sample set.	0.50	810.00	405.00
Merchan,Janeth K	Manager	3/19/2021	T3 - Long Term Projections	Participate in meeting with EY, John Hill, FOMB and Hacienda regarding observation on Hacienda's work plan and sharing best practices related to reform of fiscal functions. EY Participants: J. Santambrogio (EY) , R. Venkatraman (EY) and J. Merchan (EY).	1.00	595.00	595.00
Santambrogio,Juan	Executive Director	3/19/2021	T3 - Long Term Projections	Participate in meeting with EY, John Hill, FOMB and Hacienda regarding observation on Hacienda's work plan and sharing best practices related to reform of fiscal functions. EY Participants: J. Santambrogio (EY) , R. Venkatraman (EY) and J. Merchan (EY).	1.00	810.00	810.00
Venkatraman,Ramachandran	Executive Director	3/19/2021	T3 - Long Term Projections	Participate in meeting with EY, John Hill, FOMB and Hacienda regarding observation on Hacienda's work plan and sharing best practices related to reform of fiscal functions. EY Participants: J. Santambrogio (EY) , R. Venkatraman (EY) and J. Merchan (EY).	1.00	810.00	810.00
Burr,Jeremy	Manager	3/19/2021	T3 - Long Term Projections	Participate in meeting with FOMB, McKinsey, S Levy (EY), C Good (EY), J Santambrogio (EY) and J Burr (EY) to discuss the PayGo forecast to be included in the fiscal plan update	0.50	595.00	297.50
Levy,Sheva R	Partner/Principal	3/19/2021	T3 - Long Term Projections	Participate in meeting with FOMB, McKinsey, S Levy (EY), C Good (EY), J Santambrogio (EY) and J Burr (EY) to discuss the PayGo forecast to be included in the fiscal plan update	0.50	721.00	360.50
Good JR,Clark E	Manager	3/19/2021	T3 - Long Term Projections	Participate in meeting with FOMB, McKinsey, S Levy (EY), C Good (EY), J Santambrogio (EY) and J Burr (EY) to discuss the PayGo forecast to be included in the fiscal plan update	0.50	519.00	259.50
Santambrogio,Juan	Executive Director	3/19/2021	T3 - Long Term Projections	Participate in meeting with FOMB, McKinsey, S Levy (EY), C Good (EY), J Santambrogio (EY) and J Burr (EY) to discuss the PayGo forecast to be included in the fiscal plan update	0.50	810.00	405.00
Burr,Jeremy	Manager	3/19/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to touch base and discuss PRIDCO fiscal plan question list and make necessary formatting updates	1.10	595.00	654.50
Matla,Jonathan	Senior	3/19/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to touch base and discuss PRIDCO fiscal plan question list and make necessary formatting updates	1.10	445.00	489.50
Burr,Jeremy	Manager	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Scales,Dwight A.	Senior	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.60	445.00	267.00
Sarna,Shavi	Senior Manager	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Panagiotakis,Sofia	Senior Manager	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Venkatramanan,Siddhu	Manager	3/19/2021	T3 - Plan of Adjustment	Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream for the week ending 3/19/2021	1.90	595.00	1,130.50
Heath,Emma	Senior Manager	3/19/2021	T3 - Long Term Projections	Prepare analysis of variances between Senate and EY calculation of HB120.	0.60	720.00	432.00
Latham,Willow Genevieve	Senior	3/19/2021	T3 - Long Term Projections	Prepare charts and content for Key Summary section of Proponent 3 analysis deck	1.10	445.00	489.50
Scales,Dwight A.	Senior	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.70	445.00	311.50
Latham,Willow Genevieve	Senior	3/19/2021	T3 - Long Term Projections	Prepare experience sections of Proponent 4 analysis deck, including additional due diligence on total grant program values	3.80	445.00	1,691.00
Burr,Jeremy	Manager	3/19/2021	T3 - Long Term Projections	Prepare guidance on the Tourism budget differences for FY22 due to measures applied in FY21	0.40	595.00	238.00
Dubinsky,Shawn	Manager	3/19/2021	T3 - Long Term Projections	Prepare historical and forecasted inflow/outflow template to standardize EY/FOMB's analysis of borrower margin and debt repayment capacity in order to analyze Sec 207 debt requests	0.60	595.00	357.00
Scales,Dwight A.	Senior	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.60	445.00	267.00
Meyerowitz,Andrea Grace	Senior Manager	3/19/2021	T3 - Long Term Projections	Prepare program structure overview package	4.40	720.00	3,168.00
Latham,Willow Genevieve	Senior	3/19/2021	T3 - Long Term Projections	Prepare team structure section of Proponent 4 analysis deck	0.90	445.00	400.50
Sanchez-Riveron,Déborah	Staff	3/19/2021	T3 - Plan of Adjustment	Prepare the December 31, 2020 Debtor's Cash Section of the POA DS tie out, as of 3/19/2021.	2.70	245.00	661.50
Ban,Menuka	Manager	3/19/2021	T3 - Long Term Projections	Prepare the macro impact model to incorporate the DRF roll out effect in the GNP forecast	2.20	595.00	1,309.00
Kebhaj,Suhaib	Senior	3/19/2021	T3 - Long Term Projections	Provide comments on GNP forecast	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	3/19/2021	T3 - Long Term Projections	Provide detailed review of Bill 28 and summarise main economic and fiscal impacts of the various articles in the Bill	1.90	445.00	845.50
Yodice,Frank	Senior	3/19/2021	T3 - Long Term Projections	Provide line by line timing detail for American Rescue Plan allocations to determine windows in which funds will be received, to aid McKinsey in their Financial Forecasts	3.10	445.00	1,379.50
Mullins,Daniel R	Executive Director	3/19/2021	T3 - Long Term Projections	Regulation 8049 proposal to reduce taxes on vodka production, evaluation of proposal and marketing plans by requesting business and submission to FOMB (2.1);	2.10	810.00	1,701.00
Barati Stec,Izabella	Manager	3/19/2021	T3 - Long Term Projections	Respond to comments on HB 456	2.10	595.00	1,249.50
Barati Stec,Izabella	Manager	3/19/2021	T3 - Long Term Projections	Respond to comments on HB 93	1.80	595.00	1,071.00
Barati Stec,Izabella	Manager	3/19/2021	T3 - Long Term Projections	Review and address comments received for FN on PS 40	2.10	595.00	1,249.50
Campbell,Nnaji-Semayi	Senior	3/19/2021	T3 - Long Term Projections	Review and annotate Proponent 3 technical proposal - executive summary and experience	1.10	445.00	489.50
Latham,Willow Genevieve	Senior	3/19/2021	T3 - Long Term Projections	Review and annotate PRSTRT proposal	1.40	445.00	623.00
Latham,Willow Genevieve	Senior	3/19/2021	T3 - Long Term Projections	Review and edit experience sections for Proponent 3 analysis deck	0.60	445.00	267.00
Dubinsky,Shawn	Manager	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Dubinsky,Shawn	Manager	3/19/2021	T3 - Plan of Adjustment	Review and update draft presentation to FOMB on decision points to clarify treatment under the proposed PSA and PoA	0.40	595.00	238.00
Dubinsky,Shawn	Manager	3/19/2021	T3 - Long Term Projections	Review and update Section 207 FOMB Letters and update letterhead and addressee	0.30	595.00	178.50
Heath,Emma	Senior Manager	3/19/2021	T3 - Long Term Projections	Review and update UPR presentation from ARP.	0.90	720.00	648.00
Heath,Emma	Senior Manager	3/19/2021	T3 - Long Term Projections	Review changes to EITC letter to Government	0.20	720.00	144.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	3/19/2021	T3 - Long Term Projections	Review comments from AFSCME in relation to act 120 as proposed by the Government	0.30	810.00	243.00
Mullins, Daniel R	Executive Director	3/19/2021	T3 - Long Term Projections	Review DDEC Act 60 regulation revising report on best practices of US states and evaluations of Act 60 provisions, examples of OZ analysis and cases of ROI application, matrix of law and regulation provisions and issues to be resolved	2.30	810.00	1,863.00
Kebhaj, Suhaib	Senior	3/19/2021	T3 - Long Term Projections	Review DDEC administrative order regarding ROI manual	1.10	445.00	489.50
Campbell, Nnaji-Semayi	Senior	3/19/2021	T3 - Long Term Projections	Review deck inputs for experience and update key personnel	0.80	445.00	356.00
Jacobsen, Katherine Anne	Senior	3/19/2021	T3 - Long Term Projections	Review FFIS's summary of the American Rescue Plan funding categories	0.30	445.00	133.50
Gelfond, Hilary	Staff	3/19/2021	T3 - Long Term Projections	Review final changes to macro model and biden stimulus estimates	2.90	245.00	710.50
Tague, Robert	Executive Director	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Dubinsky, Shawn	Manager	3/19/2021	T3 - Long Term Projections	Review FOMB Notice of Violation to understand the required revisions to pension reforms and cuts and increased Medicaid Funding and FMAP%,	0.60	595.00	357.00
Dubinsky, Shawn	Manager	3/19/2021	T3 - Long Term Projections	Review Governor's Executive Order 20212-023 and press release establishing an increase to the minimum wage to address the CW's labor shortage	0.20	595.00	119.00
Christian, Adam	Senior Manager	3/19/2021	T3 - Long Term Projections	Review HR 2 provisions for formulaic Title 49 FTA programs and estimated allocations for Puerto Rico	0.60	720.00	432.00
Dubinsky, Shawn	Manager	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Dubinsky, Shawn	Manager	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Tague, Robert	Executive Director	3/19/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Mullins, Daniel R	Executive Director	3/19/2021	T3 - Long Term Projections	Review macro estimates of unemployment, benefits, personal income, GNP, wage losses for incorporation into Fiscal Plan along with ARP flow and timing estimates for Puerto Rico	2.90	810.00	2,349.00
Heath, Emma	Senior Manager	3/19/2021	T3 - Long Term Projections	Review projection from Senate Finance Committee on impact of HB120.	0.50	720.00	360.00
Mackie, James	Executive Director	3/19/2021	T3 - Long Term Projections	Review QUEST comments on Act 60 regs in preparation for call	0.40	810.00	324.00
Mackie, James	Executive Director	3/19/2021	T3 - Long Term Projections	Review QUEST macro estimates sent to McKinsey	0.90	810.00	729.00
Ramirez, Jessica I.	Senior	3/19/2021	T3 - Plan of Adjustment	Review request to Culebra Conservation and Development Authority regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	3/19/2021	T3 - Plan of Adjustment	Review request to Health Insurance Administration regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	3/19/2021	T3 - Plan of Adjustment	Review request to Institute of Puerto Rican Culture regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	3/19/2021	T3 - Plan of Adjustment	Review request to Institutional Trust of the National Guard of Puerto Rico regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	3/19/2021	T3 - Plan of Adjustment	Review request to Maritime Transport Authority regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	3/19/2021	T3 - Plan of Adjustment	Review request to Musical Arts Corporation regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	3/19/2021	T3 - Plan of Adjustment	Review request to Pretrial Services Program regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	3/19/2021	T3 - Long Term Projections	Review summary analysis of ARP Act signed by Biden for various support impacts to Puerto Rico and FP	0.60	810.00	486.00
Sanchez-Riveron,Déborah	Staff	3/19/2021	T3 - Plan of Adjustment	Review the December 31, 2020 Debtor's Cash Section of the POA DS tie out, as of 3/19/2020, for consistency with underlying data received from stakeholders.	1.20	245.00	294.00
Ban,Menuka	Manager	3/19/2021	T3 - Long Term Projections	Review the FINAL Tax Expenditures Report Letter 3_18_2021 to understand the progress till date / the analysis appended in the appendix	0.40	595.00	238.00
Heath,Emma	Senior Manager	3/19/2021	T3 - Long Term Projections	Review updated guidance on implication of ARP	0.40	720.00	288.00
Chawla,Sonia	Manager	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Santambrogio,Juan	Executive Director	3/19/2021	T3 - Plan of Adjustment	Review updated version of cash availability bridge based on latest information available	0.80	810.00	648.00
Barati Stec,Izabella	Manager	3/19/2021	T3 - Long Term Projections	Review/ amend the short and long term impact section of the fiscal note on HB 456	2.50	595.00	1,487.50
Tan,Riyandi	Manager	3/19/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Knapp,Nicole Penelope	Senior	3/19/2021	T3 - Long Term Projections	Revise FN 456 to differentiate price of non-residential occupied units above median value	2.10	445.00	934.50
Latham,Willow Genevieve	Senior	3/19/2021	T3 - Long Term Projections	Scan public information regarding the PRSTRT (Proponent 3)	0.40	445.00	178.00
Leonis,Temisan	Senior	3/19/2021	T3 - Long Term Projections	Send revised AFT AMP Plan Support Agreement Supplement Presentation deck to S. Dubinsky (EY).	0.20	445.00	89.00
Gelfond,Hilary	Staff	3/19/2021	T3 - Long Term Projections	Summarize data on airports in Puerto Rico to apply to fiscal estimate of S.28	1.20	245.00	294.00
Scales,Dwight A.	Senior	3/19/2021	T3 - Long Term Projections	Update analysis of PREPA / PRASA amounts included in Sabana file vs. Agency submissions	0.70	445.00	311.50
Knapp,Nicole Penelope	Senior	3/19/2021	T3 - Long Term Projections	Update FN40 assumptions to replace that 90% of beneficiaries have all types of passive investment income. Rate varies by type of income.	2.90	445.00	1,290.50
Knapp,Nicole Penelope	Senior	3/19/2021	T3 - Long Term Projections	Update FN40 to include number of Act 20 and Act 22 beneficiaries	1.30	445.00	578.50
Kebhaj,Suhaib	Senior	3/19/2021	T3 - Long Term Projections	Update PS 40 Fiscal note to include comment received from client	2.20	445.00	979.00
Chan,Jonathan	Manager	3/19/2021	T3 - Plan of Adjustment	Update reporting workbook to include tickmarks to report for tie-out of June 30, 2019, cash balances report	0.80	595.00	476.00
Zipfel,Nathan	Staff	3/19/2021	T3 - Long Term Projections	Update spreadsheet matrix to categorize and analyze information	3.40	245.00	833.00
Knapp,Nicole Penelope	Senior	3/19/2021	T3 - Long Term Projections	Update text in FN 456 to reflect changes to non-residential occupied units	1.90	445.00	845.50
Ban,Menuka	Manager	3/19/2021	T3 - Long Term Projections	Update various teams (municipal fiscal plan team, commonwealth fiscal plan team, COVID stimulus team, and revenue forecasting team) that the macro forecast results are ready to be incorporated in their deliverables	0.50	595.00	297.50
Anderson,Evan W	Manager	3/19/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), J Federer (EY), K Chen (EY), and D Meisel (EY) to discuss PRIDCO deliverable and next steps for completion of analysis	1.00	595.00	595.00
Canter,Matthew Alan	Manager	3/19/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), J Federer (EY), K Chen (EY), and D Meisel (EY) to discuss PRIDCO deliverable and next steps for completion of analysis	1.00	595.00	595.00
Chen,Shi	Senior	3/19/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), J Federer (EY), K Chen (EY), and D Meisel (EY) to discuss PRIDCO deliverable and next steps for completion of analysis	1.00	445.00	445.00
Federer,Joshua Lee	Staff	3/19/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), J Federer (EY), K Chen (EY), and D Meisel (EY) to discuss PRIDCO deliverable and next steps for completion of analysis	1.00	245.00	245.00
Meisel,Daniel	Staff	3/19/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), J Federer (EY), K Chen (EY), and D Meisel (EY) to discuss PRIDCO deliverable and next steps for completion of analysis	1.00	245.00	245.00
Anderson,Evan W	Manager	3/19/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), J Federer (EY) to discuss integration of PBA school data into PowerBI dashboard	0.40	595.00	238.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer, Joshua Lee	Staff	3/19/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), J Federer (EY) to discuss integration of PBA school data into PowerBI dashboard	0.40	245.00	98.00
Nagarajan, Snigdha	Staff	3/19/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), J Federer (EY) to discuss integration of PBA school data into PowerBI dashboard	0.40	245.00	98.00
Anderson, Evan W	Manager	3/19/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), J Federer (EY) and CRIM to discuss outstanding data items	0.60	595.00	357.00
Federer, Joshua Lee	Staff	3/19/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), J Federer (EY) and CRIM to discuss outstanding data items	0.60	245.00	147.00
Nagarajan, Snigdha	Staff	3/19/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), J Federer (EY) and CRIM to discuss outstanding data items	0.60	245.00	147.00
Federer, Joshua Lee	Staff	3/19/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), J Moran-Eserski (EY), and J Federer (EY) to discuss process for obtaining missing historical transaction data	0.40	245.00	98.00
Nagarajan, Snigdha	Staff	3/19/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), J Moran-Eserski (EY), and J Federer (EY) to discuss process for obtaining missing historical transaction data	0.40	245.00	98.00
Bellas, Samuel Scott	Senior Manager	3/19/2021	T3 - Long Term Projections	Participate in meeting with D Robles (EY), S Konstand (EY), C Kalocsay (EY), S Bellas (EY), and M Najder (EY) to discuss land value analysis for buildings in PBA sample set.	0.50	720.00	360.00
Najder, Michal	Senior	3/19/2021	T3 - Long Term Projections	Participate in meeting with D Robles (EY), S Konstand (EY), C Kalocsay (EY), S Bellas (EY), and M Najder (EY) to discuss land value analysis for buildings in PBA sample set.	0.50	445.00	222.50
Konstand, Sara	Manager	3/19/2021	T3 - Long Term Projections	Participate in meeting with D Robles (EY), S Konstand (EY), C Kalocsay (EY), S Bellas (EY), and M Najder (EY) to discuss land value analysis for buildings in PBA sample set.	0.50	595.00	297.50
Robles, Daniel Alexander	Manager	3/19/2021	T3 - Long Term Projections	Participate in meeting with D Robles (EY), S Konstand (EY), C Kalocsay (EY), S Bellas (EY), and M Najder (EY) to discuss land value analysis for buildings in PBA sample set.	0.50	595.00	297.50
Federer, Joshua Lee	Staff	3/19/2021	T3 - Long Term Projections	Participate in meeting with J. Federer (EY), S. Nagarajan (EY), and M. Najder (EY) to discuss PowerBI development, location mapping, lease data, and discrepancies.	0.70	245.00	171.50
Nagarajan, Snigdha	Staff	3/19/2021	T3 - Long Term Projections	Participate in meeting with J. Federer (EY), S. Nagarajan (EY), and M. Najder (EY) to discuss PowerBI development, location mapping, lease data, and discrepancies.	0.70	245.00	171.50
Najder, Michal	Senior	3/19/2021	T3 - Long Term Projections	Participate in meeting with J. Federer (EY), S. Nagarajan (EY), and M. Najder (EY) to discuss PowerBI development, location mapping, lease data, and discrepancies.	0.70	445.00	311.50
Canter, Matthew Alan	Manager	3/19/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) , J Federer (EY) about PBA school data and leases	0.60	595.00	357.00
Federer, Joshua Lee	Staff	3/19/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) , J Federer (EY) about PBA school data and leases	0.60	245.00	147.00
Konstand, Sara	Manager	3/19/2021	T3 - Long Term Projections	Participate in meeting with S. Konstand (EY) and M. Najder (EY) to discuss new client provided data for PBA and deep dive into PBA sample set.	0.70	595.00	416.50
Najder, Michal	Senior	3/19/2021	T3 - Long Term Projections	Participate in meeting with S. Konstand (EY) and M. Najder (EY) to discuss new client provided data for PBA and deep dive into PBA sample set.	0.70	445.00	311.50
Canter, Matthew Alan	Manager	3/19/2021	T3 - Long Term Projections	Preparation of workplan for CW real estate workstreams and deliverable schedule	2.30	595.00	1,368.50
Canter, Matthew Alan	Manager	3/19/2021	T3 - Long Term Projections	Communication and workplan organization of PBA school analysis	0.20	595.00	119.00
Canter, Matthew Alan	Manager	3/19/2021	T3 - Long Term Projections	Review and recommend updates to PRIDCO asset management analysis deck	0.30	595.00	178.50
Federer, Joshua Lee	Staff	3/19/2021	T3 - Long Term Projections	Prepare and aggregate questions related to PBA and DTOP schools for purposes of additional follow-up with respective agency officials	0.80	245.00	196.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer, Joshua Lee	Staff	3/19/2021	T3 - Long Term Projections	Incorporate changes in vacant property analysis PowerPoint deck related to PBA school slides	1.20	245.00	294.00
Federer, Joshua Lee	Staff	3/19/2021	T3 - Long Term Projections	Produce slides for PRIDCO PowerPoint deliverable related to current state of the industrial market in Puerto Rico	1.40	245.00	343.00
Federer, Joshua Lee	Staff	3/19/2021	T3 - Long Term Projections	Email to FOMB outlining preliminary findings of vacant PBA schools analysis	0.40	245.00	98.00
Federer, Joshua Lee	Staff	3/19/2021	T3 - Long Term Projections	Update underlying data in the utilized charts in the PRIDCO PowerPoint deliverable to reflect most recently-received data set	1.00	245.00	245.00
Federer, Joshua Lee	Staff	3/19/2021	T3 - Long Term Projections	Incorporate feedback on tourism and leisure strategy deliverable deck to reflect content changes related to inclusion of additional case studies	2.10	245.00	514.50
Konstand, Sara	Manager	3/19/2021	T3 - Long Term Projections	Revise disposition values based on new property reports	0.60	595.00	357.00
Meisel, Daniel	Staff	3/19/2021	T3 - Long Term Projections	Review general datasets provided across various workstreams to identify datasets that would be useful in PRIDCO analysis and ensure accuracy of previous data analysis.	1.30	245.00	318.50
Meisel, Daniel	Staff	3/19/2021	T3 - Long Term Projections	Review PRIDCO dataset to trace formulas through file and understand calculation/data manipulation flow.	1.80	245.00	441.00
Meisel, Daniel	Staff	3/19/2021	T3 - Long Term Projections	Perform secondary analysis to tie PRIDCO lease data to building data.	1.50	245.00	367.50
Nagarajan, Snigdha	Staff	3/19/2021	T3 - Long Term Projections	Summarize discrepancy between data in old and new PBA files	0.90	245.00	220.50
Nagarajan, Snigdha	Staff	3/19/2021	T3 - Long Term Projections	Revert raw data source to old PBA data to incorporate maps for upcoming Partner review	2.20	245.00	539.00
Nagarajan, Snigdha	Staff	3/19/2021	T3 - Long Term Projections	Update dashboard with old PBA files to ensure data coherency for updating maps	2.40	245.00	588.00
Nagarajan, Snigdha	Staff	3/19/2021	T3 - Long Term Projections	Review and communicate list of consolidated questions for data discrepancy in private transactions (CRIM workstream)	0.50	245.00	122.50
Najder, Michal	Senior	3/19/2021	T3 - Long Term Projections	Complete incorporating insights from initial analysis of new PBA data received from client and deep dive into PBA sample set data.	2.30	445.00	1,023.50
Najder, Michal	Senior	3/19/2021	T3 - Long Term Projections	Complete draft of lease admin slides for PRIDCO.	0.20	445.00	89.00
Culp, Noelle B.	Senior	3/19/2021	T3 - Long Term Projections	Update fiscal plan calculations to reflect valuation date of 7/30/2017 for ERS beneficiaries	0.30	405.00	121.50
Culp, Noelle B.	Senior	3/19/2021	T3 - Long Term Projections	Update fiscal plan calculations to reflect valuation date of 7/30/2017 for ERS retired participants	0.40	405.00	162.00
Culp, Noelle B.	Senior	3/19/2021	T3 - Long Term Projections	Update fiscal plan calculations to reflect valuation date of 7/30/2017 ERS active, eligible participants	0.80	405.00	324.00
Culp, Noelle B.	Senior	3/19/2021	T3 - Long Term Projections	Update fiscal plan calculations to reflect valuation date of 7/30/2017 for ERS active, ineligible participants	0.90	405.00	364.50
Culp, Noelle B.	Senior	3/19/2021	T3 - Long Term Projections	Update fiscal plan calculations to reflect mortality scale O2-2020 for all ERS participants	1.60	405.00	648.00
Federbush, Samantha	Manager	3/19/2021	T3 - Long Term Projections	Participate in call with S Federbush (EY) and C Good (EY) to discuss updated pension calculations reflecting changes in census date in valuation system	0.30	519.00	155.70
Federbush, Samantha	Manager	3/19/2021	T3 - Long Term Projections	Review overall impacts for updates to 2021 FP associated to mortality assumption updates	0.50	519.00	259.50
Federbush, Samantha	Manager	3/19/2021	T3 - Long Term Projections	Review overall impact for updates to 2021 FP to classify agency 219 as in FP	0.60	519.00	311.40
Federbush, Samantha	Manager	3/19/2021	T3 - Long Term Projections	Review the ERS gains / losses analysis for 2021 FP	0.70	519.00	363.30
Federbush, Samantha	Manager	3/19/2021	T3 - Long Term Projections	Review overall impacts for updates to 2021 FP associated to coding updates	0.70	519.00	363.30
Federbush, Samantha	Manager	3/19/2021	T3 - Long Term Projections	Review overall impacts for updates to 2021 FP associated to shifting the valuation date	0.80	519.00	415.20
Federbush, Samantha	Manager	3/19/2021	T3 - Long Term Projections	Review projection of administration costs for 2021 FP	1.10	519.00	570.90
Good JR, Clark E	Manager	3/19/2021	T3 - Long Term Projections	Participate in call with S Federbush (EY) and C Good (EY) to discuss updated pension calculations reflecting changes in census date in valuation system	0.30	519.00	155.70

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	3/19/2021	T3 - Long Term Projections	Review disclaimers in fiscal plan pension numbers for McKinsey to make sure all assumptions / methods / major risks are fully disclosed	0.40	519.00	207.60
Good JR,Clark E	Manager	3/19/2021	T3 - Long Term Projections	Participate in call with Proskauer, FOMB, ONB and EY to discuss status of Act 211-2015 Voluntary Termination Program.EY participants are C Good and S Levy	0.50	519.00	259.50
Good JR,Clark E	Manager	3/19/2021	T3 - Long Term Projections	Analyze impact of adjusting budgeted results for short term expectations of participant withdrawals of contributions	0.60	519.00	311.40
Good JR,Clark E	Manager	3/19/2021	T3 - Long Term Projections	Review updated information from JRS team to incorporate into consolidated model in order to determine overall impact to the fiscal plan pension projections	0.60	519.00	311.40
Good JR,Clark E	Manager	3/19/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Good (EY) to discuss status of pre-freeze fiscal plan results for TRS	0.70	519.00	363.30
Good JR,Clark E	Manager	3/19/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss preliminary results from fiscal plan paygo projections	0.70	519.00	363.30
Good JR,Clark E	Manager	3/19/2021	T3 - Long Term Projections	Review updated information calculated by consolidated model in order to determine overall impact to the fiscal plan pension projections of delaying system 2000 payout until 1/1/2022	0.70	519.00	363.30
Good JR,Clark E	Manager	3/19/2021	T3 - Long Term Projections	Review updated information from budget team to incorporate into consolidated model in order to assess reasonability of short term pension cash flows through 5 year smoothing of projection costs to budget	1.20	519.00	622.80
Good JR,Clark E	Manager	3/19/2021	T3 - Long Term Projections	Analyze impact of updating fiscal plan model to allocate administrative costs for the Retirement Board based on preliminary budget proposal methodology	1.40	519.00	726.60
Good JR,Clark E	Manager	3/19/2021	T3 - Long Term Projections	Review updated information from ERS team to incorporate into consolidated model in order to determine overall impact to the fiscal plan pension projections of valuation system coding update to account for movement in the census date	2.10	519.00	1,089.90
Levy,Sheva R	Partner/Principal	3/19/2021	T3 - Long Term Projections	Participate in call with M Lopez (FOMB) and S Levy (EY) regarding PREPA pension funding deficiencies	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	3/19/2021	T3 - Long Term Projections	Participate in call with Proskauer, FOMB, ONB and EY to discuss status of Act 211-2015 Voluntary Termination Program.EY participants are C Good and S Levy	0.50	721.00	360.50
Levy,Sheva R	Partner/Principal	3/19/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss preliminary results from fiscal plan paygo projections	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	3/19/2021	T3 - Long Term Projections	Participate in meeting with OMB, FOMB, S Levy (EY), C Good (EY), S Panagiotakis (EY), Sarna (EY), and J Burr (EY) to discuss the calculations of the Law 211-2015 early retirement costs	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	3/19/2021	T3 - Long Term Projections	Review AFSCME letter to senate finance committee related to HB 120	0.70	721.00	504.70
Nguyen,Jimmy Hoang Huy	Staff	3/19/2021	T3 - Long Term Projections	Assess the impact on the Fiscal Plan liability for the TRS after updating for 12.1.2020 data for inactive participants	0.20	271.00	54.20
Nguyen,Jimmy Hoang Huy	Staff	3/19/2021	T3 - Long Term Projections	Assess the impact on the Fiscal Plan liability for the TRS after updating for 12.1.2020 data for Non-LOA participants	1.30	271.00	352.30
Nguyen,Jimmy Hoang Huy	Staff	3/19/2021	T3 - Long Term Projections	Assess the impact on the Fiscal Plan liability for the TRS after updating the mortality assumption for VTP participants	1.30	271.00	352.30
Nguyen,Jimmy Hoang Huy	Staff	3/19/2021	T3 - Long Term Projections	Assess the impact on the Fiscal Plan liability for the TRS after updating for 12.1.2020 data for LOA participants	1.90	271.00	514.90
Stricklin,Todd	Senior	3/19/2021	T3 - Long Term Projections	Prepare an exhibit summarizing ERS Law 447 participants eligible for Act 80 based on 2019 government-provided data for Fiscal Plan entities only	0.90	405.00	364.50
Stuber,Emily Grace	Senior	3/19/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Good (EY) to discuss status of pre-freeze fiscal plan results for TRS	0.70	405.00	283.50
Neziroski,David	Staff	3/19/2021	T3 - Fee Applications / Retention	Continue to prepare the January monthly application	2.60	245.00	637.00
Latham,Willow Genevieve	Senior	3/20/2021	T3 - Long Term Projections	Draft Proponent 4 analysis deck, technology policy experience and work plan sections	2.10	445.00	934.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mackie,James	Executive Director	3/20/2021	T3 - Long Term Projections	Prepare alternative estimate of ARP \$1,400 payments for Puerto Rico	1.10	810.00	891.00
Campbell,Nnaji-Semayi	Senior	3/20/2021	T3 - Long Term Projections	Research proponent 3 key personnel companies	0.90	445.00	400.50
Berger,Daniel L.	Manager	3/20/2021	T3 - Long Term Projections	Review data collection spreadsheets that analysts put together for FOMB PREPA team	0.90	595.00	535.50
Campbell,Nnaji-Semayi	Senior	3/20/2021	T3 - Long Term Projections	Review proponent 3 financial proposal	0.90	445.00	400.50
Campbell,Nnaji-Semayi	Senior	3/20/2021	T3 - Long Term Projections	Review proponent 4 financial proposal	1.80	445.00	801.00
Levy,Sheva R	Partner/Principal	3/20/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	3/20/2021	T3 - Long Term Projections	Review senate finance committee model in comparison to independent analysis of HB 120	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	3/20/2021	T3 - Long Term Projections	Review updated paygo costs for fiscal plan to confirm model consistency with information previous provided	1.80	721.00	1,297.80
Sarna,Shavi	Senior Manager	3/21/2021	T3 - Long Term Projections	Analyze Executive Branch Plan of Adjustment overview deck to be presented by FOMB Executive Director and prepare talking points for requested slides	0.70	720.00	504.00
Matla,Jonathan	Senior	3/21/2021	T3 - Long Term Projections	Audit the Property Management Fee line item in last year's PRIDCO Certified fiscal plan vs. AAFAF's to determine discrepancies in anticipation of receiving this year's fiscal plan	2.30	445.00	1,023.50
Campbell,Nnaji-Semayi	Senior	3/21/2021	T3 - Long Term Projections	Draft appendix technical approach for proponent 3 - local engagement, compliance, project risk and improvements	0.90	445.00	400.50
Campbell,Nnaji-Semayi	Senior	3/21/2021	T3 - Long Term Projections	Draft appendix technical approach for proponent 3 - proponent alignment with RFP component sections	2.10	445.00	934.50
Campbell,Nnaji-Semayi	Senior	3/21/2021	T3 - Long Term Projections	Draft appendix technical approach for proponent 3 - understanding of PR needs and telecommunications ecosystem	0.70	445.00	311.50
Campbell,Nnaji-Semayi	Senior	3/21/2021	T3 - Long Term Projections	Draft appendix technical approach for proponent 3 - workplan and align with workplan/budget chart	1.70	445.00	756.50
Campbell,Nnaji-Semayi	Senior	3/21/2021	T3 - Long Term Projections	Draft overview for each technical approach component and transfer to primary tech approach for proponent 3 analysis	1.60	445.00	712.00
Campbell,Nnaji-Semayi	Senior	3/21/2021	T3 - Long Term Projections	Draft proponent 3 summary of findings input for tech approach, apply and format flashlight markers and identify key takeaways for presenting	1.20	445.00	534.00
Burr,Jeremy	Manager	3/21/2021	T3 - Long Term Projections	Prepare summary slide regarding the historical and FY22 forecast for PayGo to support FOMB fiscal plan decisions	1.60	595.00	952.00
Campbell,Nnaji-Semayi	Senior	3/21/2021	T3 - Long Term Projections	Review and annotate Proponent 4 technical proposal	3.20	445.00	1,424.00
Good JR,Clark E	Manager	3/21/2021	T3 - Long Term Projections	Review suggested changes in fiscal plan deliverable ("Retire tab") suggested by team	1.10	519.00	570.90
Levy,Sheva R	Partner/Principal	3/21/2021	T3 - Creditor Mediation Support	Redacted	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	3/21/2021	T3 - Long Term Projections	Review e-mail containing summary of observation related to senate finance committee HB 120 model	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	3/21/2021	T3 - Long Term Projections	Review pension talking points for White House briefing	0.70	721.00	504.70
Matla,Jonathan	Senior	3/22/2021	T3 - Long Term Projections	Add PRIDCO Certified Plan Measure questions to the PRIDCO fiscal plan question list to discuss progress on various goals of PROMESA	2.40	445.00	1,068.00
Mullins,Daniel R	Executive Director	3/22/2021	T3 - Long Term Projections	Amend estimation of aggregate income effect of ARP \$1400 stimulus check and Child Tax Credit for consistency with Government estimates and government request	1.70	810.00	1,377.00
Yang,Tianyi	Manager	3/22/2021	T3 - Long Term Projections	Analyze and prepare charts and summary of findings of proponent 3 related to financial capacity	1.90	595.00	1,130.50
Yang,Tianyi	Manager	3/22/2021	T3 - Long Term Projections	Analyze and prepare charts and summary of findings of proponent 4 related to financial capacity	1.90	595.00	1,130.50
Dubinsky,Shawn	Manager	3/22/2021	T3 - Long Term Projections	Analyze Sec 207 request from the Municipality of Hatillo and AAFAF to understand the financial condition of the Lajas Landfill and assumptions used in the commissioned feasibility study	0.40	595.00	238.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky,Shawn	Manager	3/22/2021	T3 - Long Term Projections	Analyze Sec 207 request from the Municipality of Lajas and AAFAF to understand the terms and conditions of the proposed USDA loan and grant from the Rural Development Waste & Environmental Program in order to advise FOMB on debt request authorization	0.40	595.00	238.00
Matla,Jonathan	Senior	3/22/2021	T3 - Long Term Projections	Audit the Capex line item in last year's PRIDCO Certified fiscal plan vs. AAFAF's to determine discrepancies in anticipation of receiving this year's fiscal plan	1.40	445.00	623.00
Matla,Jonathan	Senior	3/22/2021	T3 - Long Term Projections	Audit the Uniform Health Care line item in last year's PRIDCO Certified fiscal plan vs. AAFAF's to determine discrepancies in anticipation of receiving this year's fiscal plan	1.10	445.00	489.50
LeBlanc,Samantha	Senior	3/22/2021	T3 - Long Term Projections	Compare historical PayGo amounts annually to determine appropriate FY22 PayGo expense amount.	0.90	445.00	400.50
Ban,Menuka	Manager	3/22/2021	T3 - Long Term Projections	Compare the ~300 page document of Act 60 regulation, versions from December and September to understand the level of translation required for the review of the updated regulation language	2.30	595.00	1,368.50
Powell,Marc	Executive Director	3/22/2021	T3 - Long Term Projections	Conduct detailed review of proposal 4 (PRST -- Financial Section	2.40	810.00	1,944.00
Powell,Marc	Executive Director	3/22/2021	T3 - Long Term Projections	Conduct detailed review of proposal 4 (PRST -- Team Section	1.60	810.00	1,296.00
Powell,Marc	Executive Director	3/22/2021	T3 - Long Term Projections	Conduct detailed review of proposal 4 (PRST -- Technology and policy section	2.30	810.00	1,863.00
Powell,Marc	Executive Director	3/22/2021	T3 - Long Term Projections	Conduct detailed review of proposal 4 (PRST) -- Grant Administration section	1.70	810.00	1,377.00
Venkatramanan,Siddhu	Manager	3/22/2021	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly as of 03/22/2021.	2.70	595.00	1,606.50
Zipfel,Nathan	Staff	3/22/2021	T3 - Long Term Projections	Continue research investigation into HR2's funding provisions regarding PR	3.30	245.00	808.50
Yang,Tianyi	Manager	3/22/2021	T3 - Long Term Projections	Continue to review and transcribe financial statements data of proponent 3	0.90	595.00	535.50
Yang,Tianyi	Manager	3/22/2021	T3 - Long Term Projections	Continue to review and transcribe financial statements data of proponent 4	0.80	595.00	476.00
Ban,Menuka	Manager	3/22/2021	T3 - Long Term Projections	Coordinate with the translation team to request the translation for the revised Act 60 regulation	0.30	595.00	178.50
Barati Stec,Izabella	Manager	3/22/2021	T3 - Long Term Projections	Data/information collection on airlines new routes start up costs	1.40	595.00	833.00
Barati Stec,Izabella	Manager	3/22/2021	T3 - Long Term Projections	Desk research on taxation of dividends on PR	1.50	595.00	892.50
Campbell,Nnaji-Semayi	Senior	3/22/2021	T3 - Long Term Projections	Draft appendix technical approach for proponent 4 - local engagement, compliance, project risk and improvements	1.20	445.00	534.00
Campbell,Nnaji-Semayi	Senior	3/22/2021	T3 - Long Term Projections	Draft appendix technical approach for proponent 4 - proponent alignment with RFP component sections	1.90	445.00	845.50
Campbell,Nnaji-Semayi	Senior	3/22/2021	T3 - Long Term Projections	Draft appendix technical approach for proponent 4 - understanding of PR needs and telecommunications ecosystem	0.90	445.00	400.50
Campbell,Nnaji-Semayi	Senior	3/22/2021	T3 - Long Term Projections	Draft appendix technical approach for proponent 4 - workplan and align with workplan/budget chart	1.10	445.00	489.50
Latham,Willow Genevieve	Senior	3/22/2021	T3 - Long Term Projections	Draft Key Personnel section of Proponent 3 analysis deck	2.50	445.00	1,112.50
Latham,Willow Genevieve	Senior	3/22/2021	T3 - Long Term Projections	Draft Key Personnel section of Proponent 4 analysis deck	3.40	445.00	1,513.00
Dubinsky,Shawn	Manager	3/22/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Campbell,Nnaji-Semayi	Senior	3/22/2021	T3 - Long Term Projections	Draft overview for each technical approach component and transfer to primary tech approach for proponent 4 analysis	2.10	445.00	934.50
Campbell,Nnaji-Semayi	Senior	3/22/2021	T3 - Long Term Projections	Draft summary of findings input for tech approach, apply and format flashlight markers and identify key takeaways for presenting	1.70	445.00	756.50
Christian,Adam	Senior Manager	3/22/2021	T3 - Long Term Projections	Email correspondence with N Zipfel (EY) R Yakubik (EY) regarding distribution formulas for Title 23 FAA programs	0.20	720.00	144.00
Heath,Emma	Senior Manager	3/22/2021	T3 - Long Term Projections	Email instructions to team regarding preparation of public board meeting deck related to ARPA and other COVID relief	0.40	720.00	288.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	3/22/2021	T3 - Long Term Projections	Email to A. Garcia (FOMB) regarding revised revenue loss analysis required for quantifying ARPA state and local funds	0.30	720.00	216.00
Heath,Emma	Senior Manager	3/22/2021	T3 - Long Term Projections	Email to Ankura team regarding breakdown of small business support included in CARES Act presentation	0.30	720.00	216.00
Heath,Emma	Senior Manager	3/22/2021	T3 - Long Term Projections	Email to QUEST team regarding updates required to certain ARPA estimates for public board meeting presentation	0.40	720.00	288.00
Gelfond,Hilary	Staff	3/22/2021	T3 - Long Term Projections	Estimate income tax liability and operating revenue of airlines that fly to Vieques and Culebra	2.90	245.00	710.50
Gelfond,Hilary	Staff	3/22/2021	T3 - Long Term Projections	Estimate share of major airline operations in PR for use in fiscal note for S.28	2.90	245.00	710.50
Barati Stec,Izabella	Manager	3/22/2021	T3 - Long Term Projections	Gather information on the increase of direct and indirect jobs due to increasing air traffic in PR	2.20	595.00	1,309.00
Soutendijk,Tyler	Staff	3/22/2021	T3 - Long Term Projections	Inspect next detailed step in regression analysis component of Opportunity Gap Analysis	3.10	245.00	759.50
Mackie,James	Executive Director	3/22/2021	T3 - Long Term Projections	Modify QUEST macro estimate to account for DEVTECH concerns	1.20	810.00	972.00
Almbaid,Nahla	Staff	3/22/2021	T3 - Long Term Projections	Organize historical data (2018 and 2019) for unemployment from PRDOL and BLS	1.90	245.00	465.50
Dubinsky,Shawn	Manager	3/22/2021	T3 - Long Term Projections	Participate in a call with Shawn Dubinsky (EY) and J. Dorgo (EY) to review municipal margin analyses and discuss 207 AAFAF debt capacity calculation	0.70	595.00	416.50
Dorgo,Michael James	Senior	3/22/2021	T3 - Long Term Projections	Participate in a call with Shawn Dubinsky (EY) and J. Dorgo (EY) to review municipal margin analyses and discuss 207 AAFAF debt capacity calculation	0.70	445.00	311.50
Dubinsky,Shawn	Manager	3/22/2021	T3 - Long Term Projections	Participate in a working session with S. Dubinsky (EY) and J. Moran-Eserski (EY) to discuss next steps on the section 205 response letter	0.30	595.00	178.50
Moran-Eserski,Javier	Senior	3/22/2021	T3 - Long Term Projections	Participate in a working session with S. Dubinsky (EY) and J. Moran-Eserski (EY) to discuss next steps on the section 205 response letter	0.30	445.00	133.50
Zipfel,Nathan	Staff	3/22/2021	T3 - Long Term Projections	Participate in call with A Christian (EY) and N Zipfel (EY) to discuss latest update for researching, analyzing, and categorizing information as it pertains to PR's potential funding allocation from HR2 Bill	0.50	245.00	122.50
Christian,Adam	Senior Manager	3/22/2021	T3 - Long Term Projections	Participate in call with A Christian (EY) and N Zipfel (EY) to discuss latest update for researching, analyzing, and categorizing information as it pertains to PR's potential funding allocation from HR2 Bill	0.50	720.00	360.00
Ban,Menuka	Manager	3/22/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY), M Ban (EY), S Nagarajan (EY), M Canter (EY), E Anderson (EY), and J Federer (EY) to discuss economic data available for Puerto Rico and potential integration with real estate analysis performed to-date	0.40	595.00	238.00
Mullins,Daniel R	Executive Director	3/22/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY), M Ban (EY), S Nagarajan (EY), M Canter (EY), E Anderson (EY), and J Federer (EY) to discuss economic data available for Puerto Rico and potential integration with real estate analysis performed to-date	0.40	810.00	324.00
Pease,Lisa M.	Staff	3/22/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), L Pease (EY), J Federer (EY) and D Meisel (EY) to discuss formatting adjustments to PRIDCO deliverable PowerPoint deck	0.80	245.00	196.00
Heath,Emma	Senior Manager	3/22/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding updates required to public board meeting deck regarding ARPA and other COVID relief	0.50	720.00	360.00
Jacobsen,Katherine Anne	Senior	3/22/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding updates required to public board meeting deck regarding ARPA and other COVID relief	0.50	445.00	222.50
Yodice,Frank	Senior	3/22/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY) and F. Yodice (EY) to discuss updates to the public meeting slides	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	3/22/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY) and F. Yodice (EY) to discuss updates to the public meeting slides	0.20	445.00	89.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	3/22/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), J. Santambrogio (EY), J. Burr (EY), S. Sarna (EY) E. Heath (EY), F. Yodice (EY) to discuss revenue decline analysis and potential use of federal funding for relevant areas experiencing COVID related revenue declines.	0.70	595.00	416.50
Sarna,Shavi	Senior Manager	3/22/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), J. Santambrogio (EY), J. Burr (EY), S. Sarna (EY) E. Heath (EY), F. Yodice (EY) to discuss revenue decline analysis and potential use of federal funding for relevant areas experiencing COVID related revenue declines.	0.70	720.00	504.00
Heath,Emma	Senior Manager	3/22/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), J. Santambrogio (EY), J. Burr (EY), S. Sarna (EY) E. Heath (EY), F. Yodice (EY) to discuss revenue decline analysis and potential use of federal funding for relevant areas experiencing COVID related revenue declines.	0.70	720.00	504.00
Yodice,Frank	Senior	3/22/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), J. Santambrogio (EY), J. Burr (EY), S. Sarna (EY) E. Heath (EY), F. Yodice (EY) to discuss revenue decline analysis and potential use of federal funding for relevant areas experiencing COVID related revenue declines.	0.70	445.00	311.50
Santambrogio,Juan	Executive Director	3/22/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), J. Santambrogio (EY), J. Burr (EY), S. Sarna (EY) E. Heath (EY), F. Yodice (EY) to discuss revenue decline analysis and potential use of federal funding for relevant areas experiencing COVID related revenue declines.	0.70	810.00	567.00
Jacobsen,Katherine Anne	Senior	3/22/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), J. Santambrogio (EY), J. Burr (EY), S. Sarna (EY) E. Heath (EY), F. Yodice (EY) to discuss revenue decline analysis and potential use of federal funding for relevant areas experiencing COVID related revenue declines.	0.70	445.00	311.50
Chawla,Sonia	Manager	3/22/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Chawla,Sonia	Manager	3/22/2021	T3 - Creditor Mediation Support	Redacted	0.10	595.00	59.50
Thomas,Richard I	Partner/Principal	3/22/2021	T3 - Creditor Mediation Support	Redacted	0.10	870.00	87.00
Burr,Jeremy	Manager	3/22/2021	T3 - Long Term Projections	Participate in call with S LeBlanc (EY) and J Burr (EY) to discuss the PayGo baseline comparison slide to be presented to the FOMB	0.60	595.00	357.00
LeBlanc,Samantha	Senior	3/22/2021	T3 - Long Term Projections	Participate in call with S LeBlanc (EY) and J Burr (EY) to discuss the PayGo baseline comparison slide to be presented to the FOMB	0.60	445.00	267.00
Burr,Jeremy	Manager	3/22/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Sarna,Shavi	Senior Manager	3/22/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Sanchez-Riveron,Déborah	Staff	3/22/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to walkthrough analysis of 12/31/2020 cash balances support obtained subsequent to the report.	0.10	245.00	24.50
Chawla,Sonia	Manager	3/22/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to walkthrough analysis of 12/31/2020 cash balances support obtained subsequent to the report.	0.10	595.00	59.50
Sarna,Shavi	Senior Manager	3/22/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Panagiotakis,Sofia	Senior Manager	3/22/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	3/22/2021	T3 - Long Term Projections	Participate in discussion with C Good (EY) and J Burr (EY) regarding the PayGo administration fee that is expected to be included in the upcoming fiscal plan	0.80	595.00	476.00
Good JR,Clark E	Manager	3/22/2021	T3 - Long Term Projections	Participate in discussion with C Good (EY) and J Burr (EY) regarding the PayGo administration fee that is expected to be included in the upcoming fiscal plan	0.80	519.00	415.20
Mairena,Daisy	Staff	3/22/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), and D. Sanchez-Riveron (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/22/2021.	0.50	245.00	122.50
Sanchez-Riveron,Déborah	Staff	3/22/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), and D. Sanchez-Riveron (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/22/2021.	0.50	245.00	122.50
Chawla,Sonia	Manager	3/22/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), and D. Sanchez-Riveron (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/22/2021.	0.50	595.00	297.50
Chan,Jonathan	Manager	3/22/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), and D. Sanchez-Riveron (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/22/2021.	0.50	595.00	297.50
Burr,Jeremy	Manager	3/22/2021	T3 - Long Term Projections	Participate in meeting with McKinsey, FOMB, J Santambrogio (EY), S Sarna (EY), S Panagiotakis (EY), and J Burr (EY) to discuss changes to measures for Families, Tourism, Gaming commission, department of health as well as surplus impacting adjustments	1.50	595.00	892.50
Sarna,Shavi	Senior Manager	3/22/2021	T3 - Long Term Projections	Participate in meeting with McKinsey, FOMB, J Santambrogio (EY), S Sarna (EY), S Panagiotakis (EY), and J Burr (EY) to discuss changes to measures for Families, Tourism, Gaming commission, department of health as well as surplus impacting adjustments	1.50	720.00	1,080.00
Santambrogio,Juan	Executive Director	3/22/2021	T3 - Long Term Projections	Participate in meeting with McKinsey, FOMB, J Santambrogio (EY), S Sarna (EY), S Panagiotakis (EY), and J Burr (EY) to discuss changes to measures for Families, Tourism, Gaming commission, department of health as well as surplus impacting adjustments	1.50	810.00	1,215.00
Panagiotakis,Sofia	Senior Manager	3/22/2021	T3 - Long Term Projections	Participate in meeting with McKinsey, FOMB, J Santambrogio (EY), S Sarna (EY), S Panagiotakis (EY), and J Burr (EY) to discuss changes to measures for Families, Tourism, Gaming commission, department of health as well as surplus impacting adjustments	1.50	720.00	1,080.00
Dubinsky,Shawn	Manager	3/22/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Tague,Robert	Executive Director	3/22/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Dubinsky,Shawn	Manager	3/22/2021	T3 - Long Term Projections	Participate in working session with R. Tague (EY) and S. Dubinsky (EY) to discuss Section 207 requests to identify additional diligence, loan terms, timeline and confirm next steps.	0.30	595.00	178.50
Tague,Robert	Executive Director	3/22/2021	T3 - Long Term Projections	Participate in working session with R. Tague (EY) and S. Dubinsky (EY) to discuss Section 207 requests to identify additional diligence, loan terms, timeline and confirm next steps.	0.30	810.00	243.00
Sarna,Shavi	Senior Manager	3/22/2021	T3 - Long Term Projections	Participate on call with G Eaton (EY) and S Sarna (EY) to review potential uses of ARP Act federal funds for FY22 budget request	0.50	720.00	360.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Eaton,Gregory William	Senior Manager	3/22/2021	T3 - Long Term Projections	Participate on call with G Eaton (EY) and S Sarna (EY) to review potential uses of ARP Act federal funds for FY22 budget request	0.50	720.00	360.00
Sarna,Shavi	Senior Manager	3/22/2021	T3 - Long Term Projections	Participate on call with G Eaton (EY), S Panagiotakis (EY), and S Sarna (EY) to review parametric insurance policy	0.40	720.00	288.00
Eaton,Gregory William	Senior Manager	3/22/2021	T3 - Long Term Projections	Participate on call with G Eaton (EY), S Panagiotakis (EY), and S Sarna (EY) to review parametric insurance policy	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	3/22/2021	T3 - Long Term Projections	Participate on call with G Eaton (EY), S Panagiotakis (EY), and S Sarna (EY) to review parametric insurance policy	0.40	720.00	288.00
Latham,Willow Genevieve	Senior	3/22/2021	T3 - Long Term Projections	Participate on call with N. Campbell (EY) and W. Latham (EY) to coordinate presentation coverage and displaying gaps/proponent nuances objectively	1.10	445.00	489.50
Campbell,Nnaji-Semayi	Senior	3/22/2021	T3 - Long Term Projections	Participate on call with N. Campbell (EY) and W. Latham (EY) to coordinate presentation coverage and displaying gaps/proponent nuances objectively	1.10	445.00	489.50
Sarna,Shavi	Senior Manager	3/22/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Panagiotakis,Sofia	Senior Manager	3/22/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Matla,Jonathan	Senior	3/22/2021	T3 - Long Term Projections	Prepare a Macros section to address overall long-term and short-term growth rate assumptions for the PRIDCO fiscal plan question list	2.30	445.00	1,023.50
Sanchez-Riveron,Déborah	Staff	3/22/2021	T3 - Plan of Adjustment	Prepare analysis of information obtained subsequent to December 31, 2020 cash balance report per Proskauer request	1.80	245.00	441.00
LeBlanc,Samantha	Senior	3/22/2021	T3 - Long Term Projections	Prepare analysis on historical PayGo expense amounts.	1.10	445.00	489.50
Heath,Emma	Senior Manager	3/22/2021	T3 - Long Term Projections	Prepare email to team regarding lost revenue analysis for ARP state and local aid uses	0.40	720.00	288.00
Kebhaj,Suhaib	Senior	3/22/2021	T3 - Long Term Projections	Prepare Fiscal Note 28 analysis framework	2.80	445.00	1,246.00
Ban,Menuka	Manager	3/22/2021	T3 - Long Term Projections	Prepare for the call to discuss economic data available for Puerto Rico and potential integration with real estate analysis performed to-date by reviewing the sector shift and gap analysis results review	0.30	595.00	178.50
Zipfel,Nathan	Staff	3/22/2021	T3 - Long Term Projections	Prepare internal memo deck summarizing research findings as they pertain to PR's potential HR2 funding provisions	0.90	245.00	220.50
Kebhaj,Suhaib	Senior	3/22/2021	T3 - Long Term Projections	Prepare methodology for FN 28 Article 4	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	3/22/2021	T3 - Long Term Projections	Prepare methodology for FN 28 Article 5	2.80	445.00	1,246.00
Kebhaj,Suhaib	Senior	3/22/2021	T3 - Long Term Projections	Prepare methodology for FN 28 Article 6	0.50	445.00	222.50
Knapp,Nicole Penelope	Senior	3/22/2021	T3 - Long Term Projections	Prepare methodology for FN 28 municipal fees	2.60	445.00	1,157.00
Knapp,Nicole Penelope	Senior	3/22/2021	T3 - Long Term Projections	Prepare methodology for FN 28 property tax exemption	2.90	445.00	1,290.50
Heath,Emma	Senior Manager	3/22/2021	T3 - Long Term Projections	Prepare modified ARPA estimate deck for N. Jaresko (FOMB) to share externally	0.60	720.00	432.00
Meyerowitz,Andrea Grace	Senior Manager	3/22/2021	T3 - Long Term Projections	Prepare program structure overview package	2.30	720.00	1,656.00
Chawla,Sonia	Manager	3/22/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Heath,Emma	Senior Manager	3/22/2021	T3 - Long Term Projections	Prepare skeleton presentation in response to N. Jaresko (FOMB) request for ARPA deck for public board meeting	0.70	720.00	504.00
Santambrogio,Juan	Executive Director	3/22/2021	T3 - Plan of Adjustment	Prepare summary metrics on value of pension cut and freeze including present value calculations	0.80	810.00	648.00
Burr,Jeremy	Manager	3/22/2021	T3 - Long Term Projections	Prepare summary of the admin charge for PayGo to split between the defined contribution plan and defined benefit plan	1.60	595.00	952.00
Burr,Jeremy	Manager	3/22/2021	T3 - Long Term Projections	Prepare summary slide of the one-time costs associated with PayGo	1.70	595.00	1,011.50
Burr,Jeremy	Manager	3/22/2021	T3 - Long Term Projections	Prepare summary slide on admin costs for the PayGo and defined contribution retirement systems to present to the FOMB	0.80	595.00	476.00
Dubinsky,Shawn	Manager	3/22/2021	T3 - Long Term Projections	Prepare updated slide presentation template to standardize analysis and presentation of Section 207 requests to authorize debt transactions under PROMESA	0.40	595.00	238.00
Mackie,James	Executive Director	3/22/2021	T3 - Long Term Projections	Reconcile QUEST and AAFAP estimates of \$1,400 ARP payments, CTC	1.60	810.00	1,296.00
Soutendijk,Tyler	Staff	3/22/2021	T3 - Long Term Projections	Research landing fees and terminal contributions for Puerto Rican airports	3.40	245.00	833.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Barati Stec, Izabella	Manager	3/22/2021	T3 - Long Term Projections	Research on recurring costs of new airlines routs	1.70	595.00	1,011.50
Dubinsky, Shawn	Manager	3/22/2021	T3 - Long Term Projections	Review Act 29 Public-Private Partnerships Act to understand the basis for LUMA's objection to PREB's motion requesting details on LUMA expenses during the front end transition of the T%D system.	0.30	595.00	178.50
Chawla, Sonia	Manager	3/22/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Chawla, Sonia	Manager	3/22/2021	T3 - Plan of Adjustment	Review analysis of 12/31/2020 cash balances support obtained subsequent to the 12/31/2020 cash balances status update report.	0.80	595.00	476.00
Heath, Emma	Senior Manager	3/22/2021	T3 - Long Term Projections	Review and update general fund revenue decline analysis	0.60	720.00	432.00
Heath, Emma	Senior Manager	3/22/2021	T3 - Long Term Projections	Review ARPA materials related to permissible uses of state aid	0.90	720.00	648.00
Chawla, Sonia	Manager	3/22/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Tague, Robert	Executive Director	3/22/2021	T3 - Plan of Adjustment	Review disclosure statement for final edits prior to next turn to share with Proskauer	1.30	810.00	1,053.00
Ban, Menuka	Manager	3/22/2021	T3 - Long Term Projections	Review disclosure statement revised document to ensure all the components from the QUEST team is integrated in the final version	0.70	595.00	416.50
Heath, Emma	Senior Manager	3/22/2021	T3 - Long Term Projections	Review EIDL and PPP loan data included in CARES and CRRSA estimates for PR.	1.10	720.00	792.00
Santambrogio, Juan	Executive Director	3/22/2021	T3 - Plan of Adjustment	Review executive branch POA briefing talking points to be shared with the Board staff	0.90	810.00	729.00
Santambrogio, Juan	Executive Director	3/22/2021	T3 - Plan of Adjustment	Review latest version of 30 year cash projections including all POA creditor treatment terms	1.10	810.00	891.00
Knapp, Nicole Penelope	Senior	3/22/2021	T3 - Long Term Projections	Review legislative text for FN 28 to determine eligibility criteria for each of the provisions	2.30	445.00	1,023.50
Mullins, Daniel R	Executive Director	3/22/2021	T3 - Long Term Projections	Review Macro performance estimations and expected effects of relief transfers based on government's advisor's concern that transfers effect on economy do not produce direct productive output	1.80	810.00	1,458.00
Gelfond, Hilary	Staff	3/22/2021	T3 - Long Term Projections	Review methodology for analysis of fiscal note s.28	1.10	245.00	269.50
Barati Stec, Izabella	Manager	3/22/2021	T3 - Long Term Projections	Review MEU slides, first checks	1.50	595.00	892.50
Mullins, Daniel R	Executive Director	3/22/2021	T3 - Long Term Projections	Review of DDEC Manual for conducting ROI estimations for individual incentive programs and industries and identification of deficiencies for correction in incorporation into Act 60 regulations	1.70	810.00	1,377.00
Kebhaj, Suhaib	Senior	3/22/2021	T3 - Long Term Projections	review of macro modelling methodology post DevTech meeting	0.50	445.00	222.50
Kebhaj, Suhaib	Senior	3/22/2021	T3 - Long Term Projections	Review of stimulus estimates post AAFAP ARP meeting	0.60	445.00	267.00
Dubinsky, Shawn	Manager	3/22/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky, Shawn	Manager	3/22/2021	T3 - Long Term Projections	Review press release and news article to understand the proposed legislative impacts from House Resolution 136 and Joint Resolution 88 from the House Economic, Development, Planning, Telecommunications Public Private Partnerships to halt the PREPA T&D transition	0.30	595.00	178.50
Heath, Emma	Senior Manager	3/22/2021	T3 - Long Term Projections	Review PRIDCO responses to questions on fiscal plan submission	0.40	720.00	288.00
Moran-Eserski, Javier	Senior	3/22/2021	T3 - Long Term Projections	Review proposed bill PC610, which calls for the elimination of inventory tax, to identify the impact this would have on municipal finances	0.40	445.00	178.00
Mackie, James	Executive Director	3/22/2021	T3 - Long Term Projections	Review QUEST fiscal note on HB 93	0.70	810.00	567.00
Mullins, Daniel R	Executive Director	3/22/2021	T3 - Long Term Projections	Review real estate market conditions and potential for monetization of Puerto Rico government assets	0.90	810.00	729.00
Chawla, Sonia	Manager	3/22/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Sanchez-Riveron, Déborah	Staff	3/22/2021	T3 - Plan of Adjustment	Review source of information regarding Insurance State Fund Corporation account restrictions per Proskauer request	0.60	245.00	147.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ban,Menuka	Manager	3/22/2021	T3 - Long Term Projections	Review the COVID relief public board meeting PowerPoint presentation to understand any further implications on the macro forecasting model update	0.60	595.00	357.00
Moran-Eserski,Javier	Senior	3/22/2021	T3 - Long Term Projections	Review the feedback provided by the team on the section 205 response letter	0.40	445.00	178.00
Gelfond,Hilary	Staff	3/22/2021	T3 - Long Term Projections	Revise estimate of EIP for Puerto Rico by adjusting for population and takeup	2.90	245.00	710.50
Latham,Willow Genevieve	Senior	3/22/2021	T3 - Long Term Projections	Scan Proponent 3 analysis deck for edits	0.60	445.00	267.00
Chawla,Sonia	Manager	3/22/2021	T3 - Plan of Adjustment	Send email to Proskauer with update on additional documentation obtained for 12/31/2020 cash balances subsequent to the 12/31/2020 cash balances status update report.	0.10	595.00	59.50
Gelfond,Hilary	Staff	3/22/2021	T3 - Long Term Projections	Strategize potential reconciliations between FOMB and gov't estimates of PR allocations of Biden bill	0.40	245.00	98.00
Rubin,Joshua A.	Staff	3/22/2021	T3 - Long Term Projections	Review conversation related to Puerto Rico Cash Grants Report	0.40	245.00	98.00
Panagiotakis,Sofia	Senior Manager	3/22/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Yodice,Frank	Senior	3/22/2021	T3 - Long Term Projections	Update COVID Relief file to analyse American Resuce Plan allocations based on end recipient: Individuals, Businesses, Government	2.80	445.00	1,246.00
Yodice,Frank	Senior	3/22/2021	T3 - Long Term Projections	Update COVID Relief file with recent FFIS allocation data on the CARES, CRRSA and ARP Acts from FFIS 3/16/2021 file	2.40	445.00	1,068.00
Jacobsen,Katherine Anne	Senior	3/22/2021	T3 - Long Term Projections	Update disbursement data for Puerto Rico federal funding published from the Main Street Lending Program for the CARES Act Economic Stabilization Loans for public board meeting slides	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	3/22/2021	T3 - Long Term Projections	Update disbursement data for Puerto Rico federal funding published from the Pandemic Response Accountability Committee for public board meeting slides	1.10	445.00	489.50
Mairena,Daisy	Staff	3/22/2021	T3 - Plan of Adjustment	Update draft email to Institute of Puerto Rican Culture regarding bank account information as of 3/22/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Yodice,Frank	Senior	3/22/2021	T3 - Long Term Projections	Update revenue decline analysis	0.20	445.00	89.00
Zipfel,Nathan	Staff	3/22/2021	T3 - Long Term Projections	Update spreadsheet matrix to categorize and analyse information	2.30	245.00	563.50
Barati Stec,Izabella	Manager	3/22/2021	T3 - Long Term Projections	Update the MEU workflow sheet	0.90	595.00	535.50
Anderson,Evan W	Manager	3/22/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY), M Ban (EY), S Nagarajan (EY), M Canter (EY), E Anderson (EY), and J Federer (EY) to discuss economic data available for Puerto Rico and potential integration with real estate analysis performed to-date	0.40	595.00	238.00
Canter,Matthew Alan	Manager	3/22/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY), M Ban (EY), S Nagarajan (EY), M Canter (EY), E Anderson (EY), and J Federer (EY) to discuss economic data available for Puerto Rico and potential integration with real estate analysis performed to-date	0.40	595.00	238.00
Federer,Joshua Lee	Staff	3/22/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY), M Ban (EY), S Nagarajan (EY), M Canter (EY), E Anderson (EY), and J Federer (EY) to discuss economic data available for Puerto Rico and potential integration with real estate analysis performed to-date	0.40	245.00	98.00
Nagarajan,Snigdha	Staff	3/22/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY), M Ban (EY), S Nagarajan (EY), M Canter (EY), E Anderson (EY), and J Federer (EY) to discuss economic data available for Puerto Rico and potential integration with real estate analysis performed to-date	0.40	245.00	98.00
Anderson,Evan W	Manager	3/22/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), L Pease (EY), J Federer (EY) and D Meisel (EY) to discuss formatting adjustments to PRIDCO deliverable PowerPoint deck	0.80	595.00	476.00
Federer,Joshua Lee	Staff	3/22/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), L Pease (EY), J Federer (EY) and D Meisel (EY) to discuss formatting adjustments to PRIDCO deliverable PowerPoint deck	0.80	245.00	196.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Meisel,Daniel	Staff	3/22/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), L Pease (EY), J Federer (EY) and D Meisel (EY) to discuss formatting adjustments to PRIDCO deliverable PowerPoint deck	0.80	245.00	196.00
Federer,Joshua Lee	Staff	3/22/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), J Federer (EY) to discuss closed school analysis and cross-check of data received to-date	0.40	245.00	98.00
Nagarajan,Snigdha	Staff	3/22/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), J Federer (EY) and EY Team to discuss closed school analysis and cross-check of data received to-date	0.40	245.00	98.00
Canter,Matthew Alan	Manager	3/22/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), J Federer (EY) and EY Team to discuss closed school analysis and cross-check of data received to-date	0.40	595.00	238.00
Bellas,Samuel Scott	Senior Manager	3/22/2021	T3 - Long Term Projections	Participate in meeting with S Konstand (EY), S Bellas (EY), and M Najder (EY) to understand the new PBA data received from client, determine information gaps, and follow up questions needed for clarification.	0.70	720.00	504.00
Konstand,Sara	Manager	3/22/2021	T3 - Long Term Projections	Participate in meeting with S Konstand (EY), S Bellas (EY), and M Najder (EY) to understand the new PBA data received from client, determine information gaps, and follow up questions needed for clarification.	0.70	595.00	416.50
Najder,Michal	Senior	3/22/2021	T3 - Long Term Projections	Participate in meeting with S Konstand (EY), S Bellas (EY), and M Najder (EY) to understand the new PBA data received from client, determine information gaps, and follow up questions needed for clarification.	0.70	445.00	311.50
Canter,Matthew Alan	Manager	3/22/2021	T3 - Long Term Projections	Project management organization of real estate workstreams	1.30	595.00	773.50
Canter,Matthew Alan	Manager	3/22/2021	T3 - Long Term Projections	Review PRIDCO deck progress and initial findings	1.70	595.00	1,011.50
Federer,Joshua Lee	Staff	3/22/2021	T3 - Long Term Projections	Populate current state and leasing best practices sections of PRIDCO PowerPoint deliverable	1.40	245.00	343.00
Federer,Joshua Lee	Staff	3/22/2021	T3 - Long Term Projections	Incorporate regional sales comparable data for tourism and leisure PowerPoint deliverable to understand the local economy	1.70	245.00	416.50
Federer,Joshua Lee	Staff	3/22/2021	T3 - Long Term Projections	Populate additional slides in CW Real Estate deliverable related to PBA school analysis	2.10	245.00	514.50
Konstand,Sara	Manager	3/22/2021	T3 - Long Term Projections	Review new data set and create question list	0.50	595.00	297.50
Meisel,Daniel	Staff	3/22/2021	T3 - Long Term Projections	Refine PRIDCO lease data to building data tie out, filtering out data errors/inconsistencies.	1.30	245.00	318.50
Meisel,Daniel	Staff	3/22/2021	T3 - Long Term Projections	Calculate general PRIDCO portfolio-level summary statistics including auditing formulas for accuracy.	0.80	245.00	196.00
Meisel,Daniel	Staff	3/22/2021	T3 - Long Term Projections	Calculate PRIDCO trustee vs. non-trustee vs. PRIICO summary statistics and audited formulas and calculations for accuracy.	1.30	245.00	318.50
Meisel,Daniel	Staff	3/22/2021	T3 - Long Term Projections	Prepare municipality to region conversion tool for indexing buildings by region.	0.80	245.00	196.00
Meisel,Daniel	Staff	3/22/2021	T3 - Long Term Projections	Build skeleton deck framework for portfolio findings section of PRIDCO report.	2.20	245.00	539.00
Meisel,Daniel	Staff	3/22/2021	T3 - Long Term Projections	Calculate PRIDCO summary statistics by region, auditing formulas for accuracy.	1.90	245.00	465.50
Meisel,Daniel	Staff	3/22/2021	T3 - Long Term Projections	Analyze PRIDCO use types and created system for sorting various leases into a singular building for segmenting by use type.	1.40	245.00	343.00
Nagarajan,Snigdha	Staff	3/22/2021	T3 - Long Term Projections	Revise Alteryx workflow to incorporate latest shape files collected for hotel analysis	1.20	245.00	294.00
Nagarajan,Snigdha	Staff	3/22/2021	T3 - Long Term Projections	Build prototype for demonstrating methodology for scoring hotels	0.80	245.00	196.00
Nagarajan,Snigdha	Staff	3/22/2021	T3 - Long Term Projections	Review list of open/school and potential ways of updating status across all files	2.40	245.00	588.00
Nagarajan,Snigdha	Staff	3/22/2021	T3 - Long Term Projections	Consolidate preliminary list of data discrepancies in school data for PBA	0.60	245.00	147.00
Nagarajan,Snigdha	Staff	3/22/2021	T3 - Long Term Projections	Review and edit analysis of private transactions using data from Hacienda alone	1.70	245.00	416.50
Najder,Michal	Senior	3/22/2021	T3 - Long Term Projections	Complete PBA deck edits after manager feedback and included mapping of PBA locations for Puerto Rico and sample set.	0.80	445.00	356.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	3/22/2021	T3 - Long Term Projections	Review emails documenting additional review of Act 80 costs for extension of additional act 1 participant inclusion in law	0.40	519.00	207.60
Good JR,Clark E	Manager	3/22/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), S LaGarde (EY) and C Good (EY) to discuss LUMA pension options for PREPA transfers	0.50	519.00	259.50
Good JR,Clark E	Manager	3/22/2021	T3 - Long Term Projections	Review summary of outstanding items related to VTP / law review with associated next steps	0.50	519.00	259.50
Good JR,Clark E	Manager	3/22/2021	T3 - Long Term Projections	Review final deliverable to McKinsey on preliminary fiscal plan numbers	0.60	519.00	311.40
Good JR,Clark E	Manager	3/22/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR,Clark E	Manager	3/22/2021	T3 - Long Term Projections	Review orchestra actuarial report with associated letter to assess claims on funding of the orchestra pension plan	0.80	519.00	415.20
Good JR,Clark E	Manager	3/22/2021	T3 - Long Term Projections	Participate in call with M Lopez (FOMB), C Ortiz (FOMB), S Levy (EY) and C Good (EY) to discuss status of pension funding analyses	0.80	519.00	415.20
LaGarde,Stephen	Partner/Principal	3/22/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), S LaGarde (EY) and C Good (EY) to discuss LUMA pension options for PREPA transfers	0.50	721.00	360.50
Levy,Sheva R	Partner/Principal	3/22/2021	T3 - Long Term Projections	Review adjustments to documentation of actuarial assumptions for fiscal plan paygo projections	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	3/22/2021	T3 - Long Term Projections	Review draft Proskauer letter on response to Senate Finance Committee HB 120 model	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	3/22/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), S LaGarde (EY) and C Good (EY) to discuss LUMA pension options for PREPA transfers	0.50	721.00	360.50
Levy,Sheva R	Partner/Principal	3/22/2021	T3 - Long Term Projections	Participate in call with M Lopez (FOMB), C Ortiz (FOMB), S Levy (EY) and C Good (EY) to discuss status of pension funding analyses	0.80	721.00	576.80
Nguyen,Jimmy Hoang Huy	Staff	3/22/2021	T3 - Long Term Projections	Assess the impact on the Fiscal Plan liability for the TRS after updating plan definition changes for LOA participants	1.00	271.00	271.00
Nguyen,Jimmy Hoang Huy	Staff	3/22/2021	T3 - Long Term Projections	Assess the impact on the Fiscal Plan liability for the TRS after updating plan definition changes for non-LOA participants	1.10	271.00	298.10
Nichols,Carly	Senior Manager	3/22/2021	T3 - Long Term Projections	Review TRS valuation system coding for 2021 fiscal plan pre-freeze cash flows with updated July 1, 2017 valuation census data reconciling differences in prior results	2.40	655.00	1,572.00
Stuber,Emily Grace	Senior	3/22/2021	T3 - Long Term Projections	Review pre-freeze for TRS fiscal plan cashflows updated for FY19-20 raises	1.60	405.00	648.00
Stuber,Emily Grace	Senior	3/22/2021	T3 - Long Term Projections	Review pre-freeze for TRS fiscal plan cashflows updated for 2017 data	1.80	405.00	729.00
Stuber,Emily Grace	Senior	3/22/2021	T3 - Long Term Projections	Review pre-freeze for TRS fiscal plan cashflows updated for new mortality projection scale	1.90	405.00	769.50
Neziroski,David	Staff	3/22/2021	T3 - Fee Applications / Retention	Continue to prepare the January monthly application	3.40	245.00	833.00
Yodice,Frank	Senior	3/23/2021	T3 - Plan of Adjustment	Add commentary in the Disclosure Statement on the American Rescue Plan Act	0.80	445.00	356.00
Mackie,James	Executive Director	3/23/2021	T3 - Long Term Projections	Amend Fiscal Note on HB 93	1.90	810.00	1,539.00
Mullins,Daniel R	Executive Director	3/23/2021	T3 - Long Term Projections	Amend Fiscal Notes 456 text and incorporation of property tax exemption section	1.80	810.00	1,458.00
Venkatramanan,Siddhu	Manager	3/23/2021	T3 - Plan of Adjustment	Analyze results of documentation troubleshoot process identified during the weekly workspace maintenance for the cash analysis workstream as of 03/23/2021.	2.70	595.00	1,606.50
Dubinsky,Shawn	Manager	3/23/2021	T3 - Long Term Projections	Analyze Sec 207 request from the Municipality of Lajas and AAFAF to understand the financial condition of the Lajas Landfill and assumptions used in the commissioned feasibility study	0.50	595.00	297.50
Matla,Jonathan	Senior	3/23/2021	T3 - Long Term Projections	Audit the G&A line item to estimate the new budget allocation to the new chart of accounts that will be used in this years PRIDCO fiscal plan	2.90	445.00	1,290.50
Barati Stec,Izabella	Manager	3/23/2021	T3 - Long Term Projections	Comment on the fiscal note on HB 93 (benefits to healthcare workers)	1.80	595.00	1,071.00
Barati Stec,Izabella	Manager	3/23/2021	T3 - Long Term Projections	Compare historical changes concerning VLT and slot machine revenues in PR	2.10	595.00	1,249.50
Barati Stec,Izabella	Manager	3/23/2021	T3 - Long Term Projections	Compare the two possible scenarios for the analysis of HB 456, based on the possible interpretations of the Bill	2.60	595.00	1,547.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Knapp,Nicole Penelope	Senior	3/23/2021	T3 - Long Term Projections	Compare various translations of FN 456 to determine which interpretation of the bill text is most accurate re: occupied and unoccupied or just vacant	1.30	445.00	578.50
Latham,Willow Genevieve	Senior	3/23/2021	T3 - Long Term Projections	Compile averages for all 4 Proponent Summary decks	0.70	445.00	311.50
Zipfel,Nathan	Staff	3/23/2021	T3 - Long Term Projections	Continue editing and revising internal memo deck summarizing research findings as they pertain to PR's potential HR2 funding provisions	1.40	245.00	343.00
Zipfel,Nathan	Staff	3/23/2021	T3 - Long Term Projections	Continue research investigation into HR2's funding provisions regarding PR	4.50	245.00	1,102.50
Yang,Tianyi	Manager	3/23/2021	T3 - Long Term Projections	Continue to review financial data and prepare charts and takeaway for proponent 3	1.30	595.00	773.50
Yang,Tianyi	Manager	3/23/2021	T3 - Long Term Projections	Continue to review financial data and prepare charts and takeaway for proponent 4	1.20	595.00	714.00
Barati Stec,Izabella	Manager	3/23/2021	T3 - Long Term Projections	Desk research on legislation regarding benefits to healthcare workers	1.90	595.00	1,130.50
Knapp,Nicole Penelope	Senior	3/23/2021	T3 - Long Term Projections	Draft FN 456 to include a second appendix for both vacant and non vacant properties according to the second translation of the bill	2.10	445.00	934.50
Latham,Willow Genevieve	Senior	3/23/2021	T3 - Long Term Projections	Draft Key Summary section for Proponent 4 Analysis Deck	2.90	445.00	1,290.50
Dubinsky,Shawn	Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Heath,Emma	Senior Manager	3/23/2021	T3 - Long Term Projections	Email response to A. Christian (EY) regarding PR budget and fiscal plan for purpose of reviewing HR2	0.20	720.00	144.00
Heath,Emma	Senior Manager	3/23/2021	T3 - Long Term Projections	Email response to J. Davis (McKinsey) regarding rationale for FY19 vs FY20 revenue loss analysis for ARP state aid.	0.40	720.00	288.00
Heath,Emma	Senior Manager	3/23/2021	T3 - Plan of Adjustment	Email to EY team regarding updates to third disclosure statement	0.20	720.00	144.00
Heath,Emma	Senior Manager	3/23/2021	T3 - Long Term Projections	Email to N. Sekhar (Ankura) regarding questions on Hacienda's historical EIP payment data.	0.20	720.00	144.00
Kebhaj,Suhaib	Senior	3/23/2021	T3 - Long Term Projections	Establish criteria by which a 25 % increase in airline operations can be measured for the use in FN 28	2.80	445.00	1,246.00
Gelfond,Hilary	Staff	3/23/2021	T3 - Long Term Projections	Estimate allocation of CTC and EITC across municipalities from 2023-2024 using commonwealth growth rate estimates	1.60	245.00	392.00
Gelfond,Hilary	Staff	3/23/2021	T3 - Long Term Projections	Estimate allocation of CTC and EITC across municipalities in 2022	2.90	245.00	710.50
Gelfond,Hilary	Staff	3/23/2021	T3 - Long Term Projections	Estimate fiscal effects of tax benefits for air transport revenue distributions for fiscal note S.28	2.20	245.00	539.00
Latham,Willow Genevieve	Senior	3/23/2021	T3 - Long Term Projections	Final review of Proponent 3 and 4 analysis decks prior to call with A. Cruz (FOMB)	0.60	445.00	267.00
Tan,Riyandi	Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Santambrogio,Juan	Executive Director	3/23/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Zipfel,Nathan	Staff	3/23/2021	T3 - Long Term Projections	Participate in call with A Christian (EY) and N Zipfel (EY) to discuss latest update for researching, analyzing, and categorizing information as it pertains to PR's potential funding allocation from HR2 Bill	0.50	245.00	122.50
Christian,Adam	Senior Manager	3/23/2021	T3 - Long Term Projections	Participate in call with A Christian (EY) and N Zipfel (EY) to discuss latest update for researching, analyzing, and categorizing information as it pertains to PR's potential funding allocation from HR2 Bill	0.50	720.00	360.00
Burr,Jeremy	Manager	3/23/2021	T3 - Long Term Projections	Participate in call with A Valez (FOMB) and J Burr (EY) to discuss the Courts request for retirement participation for their headcount	0.30	595.00	178.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	3/23/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY) regarding status of ARPA estimates for PR and coordinating with Govt, Ankura and Mckinsey regarding same.	0.20	720.00	144.00
Chepenik,Adam Brandon	Partner/Principal	3/23/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY) regarding status of ARPA estimates for PR and coordinating with Govt, Ankura and Mckinsey regarding same.	0.20	870.00	174.00
Heath,Emma	Senior Manager	3/23/2021	T3 - Long Term Projections	Participate in call with C. Robles (FOMB) and E Heath (EY) regarding revenue lost analysis for ARPA state aid	0.20	720.00	144.00
Mairena,Daisy	Staff	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.10	245.00	24.50
Yodice,Frank	Senior	3/23/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), to discuss COVID Relief disbursements, COVID relief allocation updates from FFIS, and public board meeting slides and data.	1.50	445.00	667.50
Jacobsen,Katherine Anne	Senior	3/23/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), to discuss COVID Relief disbursements, COVID relief allocation updates from FFIS, and public board meeting slides and data.	1.50	445.00	667.50
Heath,Emma	Senior Manager	3/23/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), to discuss COVID Relief disbursements, COVID relief allocation updates from FFIS, and public board meeting slides and data.	1.50	720.00	1,080.00
Mullins,Daniel R	Executive Director	3/23/2021	T3 - Long Term Projections	Participate in call with G. Ojeda (FOMB), V. Maldonado (FOMB), D. Mullins (EY), J. Mackie (EY) and E. Heath (EY) regarding proposed amendment to handcrafted distilled spirits and FOMB response to same.	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	3/23/2021	T3 - Long Term Projections	Participate in call with G. Ojeda (FOMB), V. Maldonado (FOMB), D. Mullins (EY), J. Mackie (EY) and E. Heath (EY) regarding proposed amendment to handcrafted distilled spirits and FOMB response to same.	0.40	810.00	324.00
Mackie,James	Executive Director	3/23/2021	T3 - Long Term Projections	Participate in call with G. Ojeda (FOMB), V. Maldonado (FOMB), D. Mullins (EY), J. Mackie (EY) and E. Heath (EY) regarding proposed amendment to handcrafted distilled spirits and FOMB response to same.	0.40	810.00	324.00
Heath,Emma	Senior Manager	3/23/2021	T3 - Long Term Projections	Participate in call with G. Ojeda (FOMB), V. Maldonado (FOMB), D. Mullins (EY), J. Mackie (EY) and E. Heath (EY) regarding proposed amendment to handcrafted distilled spirits and FOMB response to same.	0.40	720.00	288.00
Yodice,Frank	Senior	3/23/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), F. Yodice (EY), to discuss QUEST data that will impact COVID Relief allocations	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	3/23/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), F. Yodice (EY), to discuss QUEST data that will impact COVID Relief allocations	0.20	445.00	89.00
Tague,Robert	Executive Director	3/23/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Good JR,Clark E	Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	1.10	519.00	570.90
Dubinsky,Shawn	Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	1.00	595.00	595.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	1.00	519.00	519.00
Tague,Robert	Executive Director	3/23/2021	T3 - Creditor Mediation Support	Redacted	1.00	810.00	810.00
Tague,Robert	Executive Director	3/23/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Good JR,Clark E	Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	1.40	519.00	726.60
Malhotra,Gaurav	Partner/Principal	3/23/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Santambrogio,Juan	Executive Director	3/23/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Sanchez-Riveron,Déborah	Staff	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.40	245.00	98.00
Chawla,Sonia	Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Panagiotakis,Sofia	Senior Manager	3/23/2021	T3 - Long Term Projections	Participate in call with S. Panagiotakis (EY) and G. Zimmerly (McKinsey) to discuss additional healthcare costs to be incorporate in the FP based on population adjustments.	0.30	720.00	216.00
Burr,Jeremy	Manager	3/23/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY), AAFAF and FOMB regarding the OMB allocation of agencies from pension code to PRIFAS code to support differences in FY22 PayGO budgets	0.50	595.00	297.50
Latham,Willow Genevieve	Senior	3/23/2021	T3 - Long Term Projections	Participate on call with A. Cruz (FOMB), W. Latham (EY), M. Powell (EY), F. Mira (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY), A. Meyerowitz (EY) to discuss Proposer 3/4 analysis presentations	1.40	445.00	623.00
Meyerowitz,Andrea Grace	Senior Manager	3/23/2021	T3 - Long Term Projections	Participate on call with A. Cruz (FOMB), W. Latham (EY), M. Powell (EY), F. Mira (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY), A. Meyerowitz (EY) to discuss Proposer 3/4 analysis presentations	1.40	720.00	1,008.00
Yang,Tianyi	Manager	3/23/2021	T3 - Long Term Projections	Participate on call with A. Cruz (FOMB), W. Latham (EY), M. Powell (EY), F. Mira (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY), A. Meyerowitz (EY) to discuss Proposer 3/4 analysis presentations	1.40	595.00	833.00
Mira,Francisco Jose	Senior Manager	3/23/2021	T3 - Long Term Projections	Participate on call with A. Cruz (FOMB), W. Latham (EY), M. Powell (EY), F. Mira (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY), A. Meyerowitz (EY) to discuss Proposer 3/4 analysis presentations	1.40	720.00	1,008.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Powell,Marc	Executive Director	3/23/2021	T3 - Long Term Projections	Participate on call with A. Cruz (FOMB), W. Latham (EY), M. Powell (EY), F. Mira (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY), A. Meyerowitz (EY) to discuss Proposer 3/4 analysis presentations	1.40	810.00	1,134.00
Campbell,Nnaji-Semayi	Senior	3/23/2021	T3 - Long Term Projections	Participate on call with A. Cruz (FOMB), W. Latham (EY), M. Powell (EY), F. Mira (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY), A. Meyerowitz (EY) to discuss Proposer 3/4 analysis presentations	1.40	445.00	623.00
Ramirez,Aaron	Senior	3/23/2021	T3 - Long Term Projections	Participate on call with A. Cruz (FOMB), W. Latham (EY), M. Powell (EY), F. Mira (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY), A. Meyerowitz (EY) to discuss Proposer 3/4 analysis presentations	1.40	445.00	623.00
Powell,Marc	Executive Director	3/23/2021	T3 - Long Term Projections	Participate on call with F. Mira (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY), A. Meyerowitz (EY) to coordinate weekly activities, preparation for call with FOMB, discussion of Proposer 3/4 analysis presentation (Partial)	0.30	810.00	243.00
Sarna,Shavi	Senior Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Santambrogio,Juan	Executive Director	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00
Panagiotakis,Sofia	Senior Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Meyerowitz,Andrea Grace	Senior Manager	3/23/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), F. Mira (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) and A. Meyerowitz (EY) to coordinate weekly activities, preparation for call with FOMB, discussion of Proposer 3/4 analysis presentation	1.10	720.00	792.00
Mira,Francisco Jose	Senior Manager	3/23/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), F. Mira (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) and A. Meyerowitz (EY) to coordinate weekly activities, preparation for call with FOMB, discussion of Proposer 3/4 analysis presentation	1.10	720.00	792.00
Campbell,Nnaji-Semayi	Senior	3/23/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), F. Mira (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) and A. Meyerowitz (EY) to coordinate weekly activities, preparation for call with FOMB, discussion of Proposer 3/4 analysis presentation	1.10	445.00	489.50
Ramirez,Aaron	Senior	3/23/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), F. Mira (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) and A. Meyerowitz (EY) to coordinate weekly activities, preparation for call with FOMB, discussion of Proposer 3/4 analysis presentation	1.10	445.00	489.50
Yang,Tianyi	Manager	3/23/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), F. Mira (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) and A. Meyerowitz (EY) to coordinate weekly activities, preparation for call with FOMB, discussion of Proposer 3/4 analysis presentation	1.10	595.00	654.50
Powell,Marc	Executive Director	3/23/2021	T3 - Long Term Projections	Participate on call with M. Powell (EY), F. Mira (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) and A. Meyerowitz (EY) to coordinate weekly activities, preparation for call with FOMB, discussion of Proposer 3/4 analysis presentation	1.10	810.00	891.00
Latham,Willow Genevieve	Senior	3/23/2021	T3 - Long Term Projections	Participate on call with W. Latham (EY), N. Campbell (EY) and A. Ramirez (EY) to discuss proponent 3/4 presentation inconsistencies and concerns for partner input	1.10	445.00	489.50
Campbell,Nnaji-Semayi	Senior	3/23/2021	T3 - Long Term Projections	Participate on call with W. Latham (EY), N. Campbell (EY) and A. Ramirez (EY) to discuss proponent 3/4 presentation inconsistencies and concerns for partner input	1.10	445.00	489.50
Ramirez,Aaron	Senior	3/23/2021	T3 - Long Term Projections	Participate on call with W. Latham (EY), N. Campbell (EY) and A. Ramirez (EY) to discuss proponent 3/4 presentation inconsistencies and concerns for partner input	1.10	445.00	489.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Mairena,Daisy	Staff	3/23/2021	T3 - Creditor Mediation Support	Redacted	2.90	245.00	710.50
Heath,Emma	Senior Manager	3/23/2021	T3 - Long Term Projections	Prepare email to FOMB, EY and McKinsey teams regarding lost revenue calculation for general fund for ARPA state aid.	0.60	720.00	432.00
Burr,Jeremy	Manager	3/23/2021	T3 - Long Term Projections	Prepare follow-up questions for the roster provided by the retirement board	0.30	595.00	178.50
Chan,Jonathan	Manager	3/23/2021	T3 - Plan of Adjustment	Prepare preliminary list of documentation supporting 12/31/2020 cash balances included in the disclosure statement, as of 03/23/21.	0.60	595.00	357.00
Sanchez-Riveron,Déborah	Staff	3/23/2021	T3 - Creditor Mediation Support	Redacted	2.30	245.00	563.50
Burr,Jeremy	Manager	3/23/2021	T3 - Long Term Projections	Prepare slides for government request of \$127M in additional PayGo to support decisions on the fiscal plan	1.70	595.00	1,011.50
Ramirez,Aaron	Senior	3/23/2021	T3 - Long Term Projections	Prepare summary of findings for qualifications approach and apply format flashlight markers and identify key takeaways	2.10	445.00	934.50
Ramirez,Aaron	Senior	3/23/2021	T3 - Long Term Projections	Prepare summary of findings for qualifications approach and apply format flashlight markers and identify key takeaways	2.10	445.00	934.50
Burr,Jeremy	Manager	3/23/2021	T3 - Long Term Projections	Prepare summary of government's ask related to the additional \$127M in PayGo costs to support Board decisions on the fiscal plan	0.60	595.00	357.00
Burr,Jeremy	Manager	3/23/2021	T3 - Long Term Projections	Prepare summary slide of all the decisions and takeaways for the PayGo update for the fiscal plan	0.80	595.00	476.00
Rubin,Joshua A.	Staff	3/23/2021	T3 - Long Term Projections	Prepare table of municipal property tax rates in Excel based on PDF original	1.80	245.00	441.00
Glavin,Amanda Jane	Senior	3/23/2021	T3 - Long Term Projections	Prepare write up on RC 0017 initial fiscal impact estimates	1.80	445.00	801.00
Kebhaj,Suhaib	Senior	3/23/2021	T3 - Long Term Projections	Provide details on number of flights arriving and departing from Puerto Rico's three main airports in 2017 for FN 28	0.40	445.00	178.00
Kebhaj,Suhaib	Senior	3/23/2021	T3 - Long Term Projections	Provide details on number of flights arriving and departing from Puerto Rico's three main airports in 2018 for FN 28	0.40	445.00	178.00
Kebhaj,Suhaib	Senior	3/23/2021	T3 - Long Term Projections	Provide details on number of flights arriving and departing from Puerto Rico's three main airports in 2019 for FN 28	1.40	445.00	623.00
Kebhaj,Suhaib	Senior	3/23/2021	T3 - Long Term Projections	Provide details on number of passengers arriving and departing from Puerto Rico's three major airports in 2017, 18, and 19	1.50	445.00	667.50
Kebhaj,Suhaib	Senior	3/23/2021	T3 - Long Term Projections	Provide guidance on retrieving data on airport fees	0.70	445.00	311.50
Ban,Menuka	Manager	3/23/2021	T3 - Long Term Projections	Provide guidance to J. Rubin (EY) via email to review the remaining portion of the Q&A on the Act 60 regulation to understand the materials communicated from DDEC	0.20	595.00	119.00
Gelfond,Hilary	Staff	3/23/2021	T3 - Long Term Projections	Respond to comments on Fiscal Note S.93	0.40	245.00	98.00
Matla,Jonathan	Senior	3/23/2021	T3 - Long Term Projections	Review 2020 PRIDCO Fiscal Plan as Certified by FOMB to determine appropriate Measures questions for the PRIDCO fiscal plan question list	2.60	445.00	1,157.00
Chan,Jonathan	Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Sanchez-Riveron,Déborah	Staff	3/23/2021	T3 - Plan of Adjustment	Review account information for Department of Economic Development and Commerce account ending in X551 for December 31, 2020 cash balance report	0.70	245.00	171.50
Sanchez-Riveron,Déborah	Staff	3/23/2021	T3 - Plan of Adjustment	Review account information for Department of Economic Development and Commerce account ending in X730 for December 31, 2020 cash balance report	0.70	245.00	171.50
Sanchez-Riveron,Déborah	Staff	3/23/2021	T3 - Plan of Adjustment	Review account information for Department of Treasury account ending in X028 for December 31, 2020 cash balance report	0.60	245.00	147.00
Chawla,Sonia	Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Chawla,Sonia	Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.10	595.00	59.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez,Aaron	Senior	3/23/2021	T3 - Long Term Projections	Review and edit Proponent 3/4 grant qualifications in the appendix for uniform language	1.70	445.00	756.50
Mira,Francisco Jose	Senior Manager	3/23/2021	T3 - Long Term Projections	Review and provide comments to Proposal 3 analysis presentation, including Sections 1-2	1.10	720.00	792.00
Mira,Francisco Jose	Senior Manager	3/23/2021	T3 - Long Term Projections	Review and provide comments to Proposal 3 analysis presentation, including Sections 3	1.70	720.00	1,224.00
Mira,Francisco Jose	Senior Manager	3/23/2021	T3 - Long Term Projections	Review and provide comments to Proposal 3 analysis presentation, including Sections 4	1.20	720.00	864.00
Heath,Emma	Senior Manager	3/23/2021	T3 - Long Term Projections	Review and update general fund FY over FY general fund revenue loss analysis	0.80	720.00	576.00
Heath,Emma	Senior Manager	3/23/2021	T3 - Plan of Adjustment	Review and update third disclosure statement	0.80	720.00	576.00
Heath,Emma	Senior Manager	3/23/2021	T3 - Long Term Projections	Review Ankura's estimate of ARP and other covid relief impact	0.60	720.00	432.00
Mullins,Daniel R	Executive Director	3/23/2021	T3 - Long Term Projections	Review ARA 1400 stimulus and CTC estimate refinements for consistency with previous actual outlays	1.80	810.00	1,458.00
Jacobsen,Katherine Anne	Senior	3/23/2021	T3 - Long Term Projections	Review COR3's website for updated disbursement information for the Disaster Relief Fund as part of CARES Act funding Puerto Rico was allocated for public board meeting slides	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	3/23/2021	T3 - Long Term Projections	Review Department of Housing's (HUD) website for updated disbursement information for the Community Development Block Grants as part of CARES Act funding Puerto Rico was allocated for public board meeting slides	0.40	445.00	178.00
Almbaid,Nahla	Staff	3/23/2021	T3 - Long Term Projections	Review evertech data and write up notes	1.70	245.00	416.50
Chawla,Sonia	Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Heath,Emma	Senior Manager	3/23/2021	T3 - Long Term Projections	Review FFIS weekly update related to COVID relief funds (specifically ARPA) and assessing impact for PR	0.80	720.00	576.00
Ban,Menuka	Manager	3/23/2021	T3 - Long Term Projections	Review FY21 General Fund YTD Revenues (February 2021)(Monthly Update) to understand the level of performance	0.30	595.00	178.50
Jacobsen,Katherine Anne	Senior	3/23/2021	T3 - Long Term Projections	Review Hacienda's website for updated disbursement information for the individual stimulus payments as part of Coronavirus Response and Relief Supplemental Appropriations Act funding Puerto Rico was allocated for public board meeting slides	0.60	445.00	267.00
Chan,Jonathan	Manager	3/23/2021	T3 - Plan of Adjustment	Review list of documents supporting the 12/31/2020 rollforward period prepared as of 03/23/2021 to prepare for production of documents to external parties.	1.10	595.00	654.50
Mullins,Daniel R	Executive Director	3/23/2021	T3 - Long Term Projections	Review macro implications of ARP for application to fiscal plan	1.10	810.00	891.00
Dubinsky,Shawn	Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Sanchez-Riveron,Déborah	Staff	3/23/2021	T3 - Plan of Adjustment	Review of account descriptions provided by account holders for 'Unreviewed' accounts in the December 31, 2020 cash balance report	2.80	245.00	686.00
Matla,Jonathan	Senior	3/23/2021	T3 - Long Term Projections	Review PRIDCO 2020 Fiscal Plan Comparison PowerPoint to gain additional context for Measures questions for the PRIDCO fiscal plan question list	1.90	445.00	845.50
Matla,Jonathan	Senior	3/23/2021	T3 - Long Term Projections	Review PRIDCO Fiscal Plan 2020 original submission to determine changes anticipate changes that may occur and determine appropriate questions for the PRIDCO fiscal plan questions list	2.40	445.00	1,068.00
Ban,Menuka	Manager	3/23/2021	T3 - Long Term Projections	Review prior deliverables, relevant materials such as DDEC and FOMB letters and regulation tracking matrix related to the Act 60 regulation in preparation to respond to the request from the FOMB/DDEC team	2.60	595.00	1,547.00
Mullins,Daniel R	Executive Director	3/23/2021	T3 - Long Term Projections	Review proposal for distilled spirits tax exemption and implications for fiscal plan	0.60	810.00	486.00
Mackie,James	Executive Director	3/23/2021	T3 - Long Term Projections	Review QUEST VLT analysis	0.60	810.00	486.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	3/23/2021	T3 - Plan of Adjustment	Review request to Comprehensive Cancer centre regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	3/23/2021	T3 - Plan of Adjustment	Review request to Convention centre District Authority of Puerto Rico regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	3/23/2021	T3 - Plan of Adjustment	Review request to Integrated Transport Authority regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	3/23/2021	T3 - Plan of Adjustment	Review request to Land Authority de Puerto Rico regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	3/23/2021	T3 - Plan of Adjustment	Review request to Puerto Rico Aqueduct and Sewer Authority (PRASA) regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	3/23/2021	T3 - Plan of Adjustment	Review request to Trade and Export Company regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Burr, Jeremy	Manager	3/23/2021	T3 - Long Term Projections	Review the PRDE headcount split by teachers and admin to adjust PayGo administrative costs	0.40	595.00	238.00
Mullins, Daniel R	Executive Director	3/23/2021	T3 - Long Term Projections	Review Video Lottery Terminal analysis of revenue implication of increased VLT locations compared to state experience and potential for market saturation	1.20	810.00	972.00
Tan, Riyandi	Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Tan, Riyandi	Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Gelfond, Hilary	Staff	3/23/2021	T3 - Long Term Projections	Revise estimate of EIP for Puerto Rico by adjusting for population and takeup across all three rounds of payments	2.90	245.00	710.50
Knapp, Nicole Penelope	Senior	3/23/2021	T3 - Long Term Projections	Revise impact estimates for FN 456 to include both vacant and non vacant properties-- fee exemption	2.90	445.00	1,290.50
Knapp, Nicole Penelope	Senior	3/23/2021	T3 - Long Term Projections	Revise impact estimates for FN 456 to include both vacant and non vacant properties-- income tax deduction	2.90	445.00	1,290.50
Mackie, James	Executive Director	3/23/2021	T3 - Long Term Projections	Revise QUEST estimates for \$1,400 credit and CTC in ARP	0.90	810.00	729.00
Campbell, Nnaji-Semayi	Senior	3/23/2021	T3 - Long Term Projections	Revise technical observations appendix to differentiate PR telecom knowledge from infrastructure operational and technology knowledge for proponents 3/4 analysis	1.80	445.00	801.00
Ramirez, Aaron	Senior	3/23/2021	T3 - Long Term Projections	Scan Proponent 3/4 analysis deck for edits and changes	2.60	445.00	1,157.00
Kebhaj, Suhaib	Senior	3/23/2021	T3 - Long Term Projections	Summarize main areas of confusion on the estimation of FN 28 to forward to client	0.80	445.00	356.00
Ban, Menuka	Manager	3/23/2021	T3 - Long Term Projections	Review parts of the Q&A on the Act 60 regulation to understand the materials communicated from DDEC	0.40	595.00	238.00
Yodice, Frank	Senior	3/23/2021	T3 - Long Term Projections	Update board meeting slides with new sources, new data and updated tables to provide further analysis	2.10	445.00	934.50
Yodice, Frank	Senior	3/23/2021	T3 - Long Term Projections	Update Board member slides to incorporate the allocation of funds toward Governments, Individuals and Businesses	0.30	445.00	133.50
Yodice, Frank	Senior	3/23/2021	T3 - Long Term Projections	Update COVID Relief file with recent FFIS AAFAF data released on 3/23/2021 as of 3/22/2021	0.50	445.00	222.50
Yodice, Frank	Senior	3/23/2021	T3 - Long Term Projections	Update COVID Relief file with recent FFIS allocation data on the CARES, CRRSA and ARP Acts	1.80	445.00	801.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen, Katherine Anne	Senior	3/23/2021	T3 - Long Term Projections	Update disbursement data published by the U.S. Department of Health & Human Services' Tracking Accountability in Government Grants System for the CARES Act healthcare related grants to Puerto Rico for public board meeting slides	0.80	445.00	356.00
Campbell, Nnaji-Semayi	Senior	3/23/2021	T3 - Long Term Projections	Update proponent 4 summary of findings technical approach takeaway points for deck analysis discussion with FOMB	0.60	445.00	267.00
Venkatramanan, Siddhu	Manager	3/23/2021	T3 - Plan of Adjustment	Update Relativity platform for documentation identified during the weekly workspace maintenance for the cash analysis workstream, as of 03/23/2021.	2.60	595.00	1,547.00
Zipfel, Nathan	Staff	3/23/2021	T3 - Long Term Projections	Update spreadsheet matrix to categorize and analyse information	3.60	245.00	882.00
Barati Stec, Izabella	Manager	3/23/2021	T3 - Long Term Projections	Update tracking sheet for FNs	0.60	595.00	357.00
Canter, Matthew Alan	Manager	3/23/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), M Canter (EY), and J Federer (EY) to discuss response to FOMB regarding PBA school analysis and PRIDCO question list	0.50	595.00	297.50
Gregoire, Alexandra	Manager	3/23/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), M Canter (EY), and J Federer (EY) to discuss response to FOMB regarding PBA school analysis and PRIDCO question list	0.50	595.00	297.50
Federer, Joshua Lee	Staff	3/23/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), M Canter (EY), and J Federer (EY) to discuss response to FOMB regarding PBA school analysis and PRIDCO question list	0.50	245.00	122.50
Anderson, Evan W	Manager	3/23/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and J Federer (EY) to discuss PRIDCO discussion guide changes	0.40	595.00	238.00
Federer, Joshua Lee	Staff	3/23/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and J Federer (EY) to discuss PRIDCO discussion guide changes	0.40	245.00	98.00
Federer, Joshua Lee	Staff	3/23/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Federer (EY) and FOMB to discuss status of DTOP, PRIDCO, and PBA outstanding data requests	0.30	245.00	73.50
Canter, Matthew Alan	Manager	3/23/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Federer (EY) and FOMB to discuss status of DTOP, PRIDCO, and PBA outstanding data requests	0.30	595.00	178.50
Federer, Joshua Lee	Staff	3/23/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY) and J Federer (EY) to discuss PBA and DTOP school data and areas for follow-up	0.30	245.00	73.50
Nagarajan, Snigdha	Staff	3/23/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY) and J Federer (EY) to discuss PBA and DTOP school data and areas for follow-up	0.30	245.00	73.50
Bellas, Samuel Scott	Senior Manager	3/23/2021	T3 - Long Term Projections	Participate in meeting with S Konstand (EY), S Bellas (EY), and M Canter (EY) to discuss PBA data related to debt service, notes, opex, equipment and annual rent.	0.30	720.00	216.00
Canter, Matthew Alan	Manager	3/23/2021	T3 - Long Term Projections	Participate in meeting with S Konstand (EY), S Bellas (EY), and M Canter (EY) to discuss PBA data related to debt service, notes, opex, equipment and annual rent.	0.30	595.00	178.50
Konstand, Sara	Manager	3/23/2021	T3 - Long Term Projections	Participate in meeting with S Konstand (EY), S Bellas (EY), and M Canter (EY) to discuss PBA data related to debt service, notes, opex, equipment and annual rent.	0.30	595.00	178.50
Canter, Matthew Alan	Manager	3/23/2021	T3 - Long Term Projections	Review email response to N Jaresko RE: PBA and PRIDCO lease inquiry	0.50	595.00	297.50
Canter, Matthew Alan	Manager	3/23/2021	T3 - Long Term Projections	Review PBA sample restack Deck	0.20	595.00	119.00
Clawson, Stephen	Senior	3/23/2021	T3 - Long Term Projections	Benchmark facility management data for PBA office portfolio to evaluate current costs against peers	0.80	445.00	356.00
Federer, Joshua Lee	Staff	3/23/2021	T3 - Long Term Projections	Incorporate feedback related to slides in CW Real Estate deliverable on PBA school analysis, specifically adjusting data tables, narrative and formatting	1.60	245.00	392.00
Federer, Joshua Lee	Staff	3/23/2021	T3 - Long Term Projections	Prepare a consolidated question list for PBA related to data discrepancies, missing facility utilization detail and lease information	1.10	245.00	269.50
Federer, Joshua Lee	Staff	3/23/2021	T3 - Long Term Projections	Link list of closed schools provided by FOMB to PBA and DTOP's respective real estate inventories	1.20	245.00	294.00
Konstand, Sara	Manager	3/23/2021	T3 - Long Term Projections	Analyze new data and update space and cost savings	4.20	595.00	2,499.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Meisel,Daniel	Staff	3/23/2021	T3 - Long Term Projections	Calculate PRIDCO summary statistics by use type and audited formulas and calculations for accuracy.	1.60	245.00	392.00
Meisel,Daniel	Staff	3/23/2021	T3 - Long Term Projections	Calculate PRIDCO summary statistics by use type segmented by region and audited formulas and calculations for accuracy.	1.20	245.00	294.00
Meisel,Daniel	Staff	3/23/2021	T3 - Long Term Projections	Calculate PRIDCO summary statistics by municipality and audited formulas and calculations for accuracy.	2.20	245.00	539.00
Meisel,Daniel	Staff	3/23/2021	T3 - Long Term Projections	Analyze PRIDCO dataset calculations to extrapolate key findings and data discrepancies including outliers in distributions by region, municipality, use and trustee-status.	2.30	245.00	563.50
Meisel,Daniel	Staff	3/23/2021	T3 - Long Term Projections	Refine PRIDCO portfolio findings PowerPoint outline based on team feedback.	0.80	245.00	196.00
Nagarajan,Snigdha	Staff	3/23/2021	T3 - Long Term Projections	Analysis of old and new PBA data to determine list of leases that have no associated building IDs in the matching files	1.30	245.00	318.50
Nagarajan,Snigdha	Staff	3/23/2021	T3 - Long Term Projections	Analysis of old and new PBA data to determine list of all PBA schools and update status accordingly as open or closed	1.40	245.00	343.00
Nagarajan,Snigdha	Staff	3/23/2021	T3 - Long Term Projections	Analysis of old and new school data to determine list of all DTOP schools and update status accordingly as open or closed	1.50	245.00	367.50
Nagarajan,Snigdha	Staff	3/23/2021	T3 - Long Term Projections	Summarize latest school data along with discrepancies to send across to FOMB for clarification	0.90	245.00	220.50
Nagarajan,Snigdha	Staff	3/23/2021	T3 - Long Term Projections	Prepare and review comparison file between DTOP school properties and closed file client sent	1.20	245.00	294.00
Nagarajan,Snigdha	Staff	3/23/2021	T3 - Long Term Projections	Summarize overlap of 17 properties between PBA and DTOP based on five digit school code	0.60	245.00	147.00
Nagarajan,Snigdha	Staff	3/23/2021	T3 - Long Term Projections	Prepare and review PBA comparison file which shows leases which are not matching based on SF between old and new PBA file	1.10	245.00	269.50
Najder,Michal	Senior	3/23/2021	T3 - Long Term Projections	Complete analysis of new PBA data received from client.	1.10	445.00	489.50
Najder,Michal	Senior	3/23/2021	T3 - Long Term Projections	Complete markup of received new PBA data with questions and areas needing clarification from client ahead of client call.	1.90	445.00	845.50
Najder,Michal	Senior	3/23/2021	T3 - Long Term Projections	Complete analysis and math check of PowerBI with PBA updates and updated KPIs in PBA sample set deck.	0.80	445.00	356.00
Culp,Noelle B.	Senior	3/23/2021	T3 - Long Term Projections	Analyze ERS active salary changes due to reflecting 100% retirement in FY 2021	0.60	405.00	243.00
Culp,Noelle B.	Senior	3/23/2021	T3 - Long Term Projections	Analyze ERS active headcount changes due to reflecting 100% retirement in FY 2021	0.70	405.00	283.50
Federbush,Samantha	Manager	3/23/2021	T3 - Long Term Projections	Analyze effect of HB 533 on active headcounts along with salary in valuation system	1.60	519.00	830.40
Good JR,Clark E	Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.20	519.00	103.80
Good JR,Clark E	Manager	3/23/2021	T3 - Long Term Projections	Review McKinsey summary of impact of pension projections to confirm pension projections provided were properly interpreted	0.40	519.00	207.60
Good JR,Clark E	Manager	3/23/2021	T3 - Long Term Projections	Review paygo change for scenario involving 100% decrements to model costs for HB 533	0.70	519.00	363.30
Good JR,Clark E	Manager	3/23/2021	T3 - Creditor Mediation Support	Redacted	0.90	519.00	467.10
Good JR,Clark E	Manager	3/23/2021	T3 - Long Term Projections	Review HB 533 analysis including assessing impact of payroll assumptions on overall cost of legislation	1.10	519.00	570.90
Good JR,Clark E	Manager	3/23/2021	T3 - Long Term Projections	Review impact of updates in fiscal plan pension projections associated to updating census data in TRS projections of costs assuming no freeze or cut	1.60	519.00	830.40
Levy,Sheva R	Partner/Principal	3/23/2021	T3 - Long Term Projections	Review FOMB edits to letter Senate Finance Committee on HB 120 financial model	0.40	721.00	288.40

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	3/23/2021	T3 - Long Term Projections	Review Proskauer analysis of Social Security eligibility for PRDE employees	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	3/23/2021	T3 - Long Term Projections	Review potential financial impact of HB 533	0.80	721.00	576.80
Nguyen,Jimmy Hoang Huy	Staff	3/23/2021	T3 - Long Term Projections	Assess the impact on pre-freeze TRS plan liability after updating mortality assumptions for non-LOA participants	0.90	271.00	243.90
Nguyen,Jimmy Hoang Huy	Staff	3/23/2021	T3 - Long Term Projections	Assess the impact on the Fiscal Plan liability for the TRS after updating plan definition changes for VTP participants	1.10	271.00	298.10
Nguyen,Jimmy Hoang Huy	Staff	3/23/2021	T3 - Long Term Projections	Assess the impact on pre-freeze TRS plan liability after updating mortality assumptions for LOA participants	1.30	271.00	352.30
Nguyen,Jimmy Hoang Huy	Staff	3/23/2021	T3 - Long Term Projections	Assess the impact on pre-freeze TRS plan liability after updating mortality assumptions for VTP participants	1.30	271.00	352.30
Stricklin,Todd	Senior	3/23/2021	T3 - Long Term Projections	Prepare an exhibit summarizing ERS Act 1 participants eligible for Act 80 based on 2019 government-provided data for Fiscal Plan entities only	0.60	405.00	243.00
Neziroski,David	Staff	3/23/2021	T3 - Fee Applications / Retention	Continue to prepare the January monthly application	3.70	245.00	906.50
Malhotra,Gaurav	Partner/Principal	3/23/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Matla,Jonathan	Senior	3/24/2021	T3 - Long Term Projections	Add findings to the PRIDCO information request list to prepare for leadership review	1.10	445.00	489.50
Christian,Adam	Senior Manager	3/24/2021	T3 - Long Term Projections	Additional review of HR2 provisions to validate N Zipfel's (EY) findings	0.30	720.00	216.00
Latham,Willow Genevieve	Senior	3/24/2021	T3 - Long Term Projections	Address comments from F. Mira (EY) on experience and summary sections of the Proponent 3/4 analysis decks	1.80	445.00	801.00
Yang,Tianyi	Manager	3/24/2021	T3 - Long Term Projections	Address comments from F. Mira (EY) on financial capacity section of Proponent 3 analysis deck	1.90	595.00	1,130.50
Yang,Tianyi	Manager	3/24/2021	T3 - Long Term Projections	Address comments from F. Mira (EY) on financial capacity section of Proponent 4 analysis deck	2.10	595.00	1,249.50
Ramirez,Aaron	Senior	3/24/2021	T3 - Long Term Projections	Address comments from F. Mira (EY) on qualifications and summary sections of the Proponent 3/4 analysis decks	1.60	445.00	712.00
Barati Stec,Izabella	Manager	3/24/2021	T3 - Long Term Projections	Amend transport tariff documents	1.60	595.00	952.00
LeBlanc,Samantha	Senior	3/24/2021	T3 - Long Term Projections	Analyze budget decisions in updated Fiscal Plan	1.90	445.00	845.50
Dubinsky,Shawn	Manager	3/24/2021	T3 - Long Term Projections	Analyze Sec 207 request from the Municipality of Dorado and AAFAP to understand the financial condition, including income, expenses, cash and debt balances, and review Audited Financial Statements to provide financial analysis to support the debt transaction	0.60	595.00	357.00
Yodice,Frank	Senior	3/24/2021	T3 - Long Term Projections	Compare and track allocation EY estimates to estimates received by ankura	1.60	445.00	712.00
Yodice,Frank	Senior	3/24/2021	T3 - Long Term Projections	Compare EY allocation from TRS and QUEST and document variances	1.70	445.00	756.50
Zipfel,Nathan	Staff	3/24/2021	T3 - Long Term Projections	Continue editing and revising internal memo deck summarizing research findings as they pertain to PR's potential	1.60	245.00	392.00
Zipfel,Nathan	Staff	3/24/2021	T3 - Long Term Projections	Continue research investigation into HR2's funding provisions regarding PR	3.10	245.00	759.50
Knapp,Nicole Penelope	Senior	3/24/2021	T3 - Long Term Projections	Coordinate a uniform methodology across various FN 28 provisions--1 mock airline will be presented and various service firms in each scenario	1.30	445.00	578.50
Campbell,Nnaji-Semayi	Senior	3/24/2021	T3 - Long Term Projections	Cross reference deck summaries with proposals to fill in gaps and double check absent information	1.90	445.00	845.50
Knapp,Nicole Penelope	Senior	3/24/2021	T3 - Long Term Projections	Determine which scenarios need to be included in FN 28	1.60	445.00	712.00
Latham,Willow Genevieve	Senior	3/24/2021	T3 - Long Term Projections	Discussion with F. Mira (EY) and W. Latham (EY) on Proponent 3's information provided in Experience and Form-3 sections	0.40	445.00	178.00
Mira,Francisco Jose	Senior Manager	3/24/2021	T3 - Long Term Projections	Discussion with F. Mira (EY) and W. Latham (EY) on Proponent 3's information provided in Experience and Form-3 sections	0.40	720.00	288.00
Christian,Adam	Senior Manager	3/24/2021	T3 - Long Term Projections	Draft outline and content for presentation deck for HTA, transmittal to N Zipfel (EY) for further development	0.70	720.00	504.00
Christian,Adam	Senior Manager	3/24/2021	T3 - Long Term Projections	Email correspondence with N Zipfel (EY) regarding Federal funding program estimates	0.30	720.00	216.00
Heath,Emma	Senior Manager	3/24/2021	T3 - Long Term Projections	Email to V. Maldonado (FOMB) with current drafts of EITC and 2018 tax expenditures report letters to government.	0.20	720.00	144.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Gelfond,Hilary	Staff	3/24/2021	T3 - Long Term Projections	Estimate the fiscal impact of fiscal note 28 on Puerto Rico (airline tax preferences)	2.30	245.00	563.50
Gelfond,Hilary	Staff	3/24/2021	T3 - Long Term Projections	Estimate the fiscal impact that expanded airline growth has on related industries in Puerto Rico	2.90	245.00	710.50
Barati Stec,Izabella	Manager	3/24/2021	T3 - Long Term Projections	Final edits of fiscal note on HB 93	0.70	595.00	416.50
Ban,Menuka	Manager	3/24/2021	T3 - Long Term Projections	Finalize the cash grant analysis summary file to send to D. Mullins (EY) in order to provide the deliverable to the FOMB team	0.70	595.00	416.50
Tague,Robert	Executive Director	3/24/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Mackie,James	Executive Director	3/24/2021	T3 - Long Term Projections	Part in call w/ FOMB on trucking regulation	1.00	810.00	810.00
Dubinsky,Shawn	Manager	3/24/2021	T3 - Long Term Projections	Participate in a call with R. Tague (EY) and S. Dubinsky (EY) to review discuss 207 authorization request scenario analyses, municipal margin analyses, and AAFAF debt capacity calculation and confirm next steps	0.60	595.00	357.00
Tague,Robert	Executive Director	3/24/2021	T3 - Long Term Projections	Participate in a call with R. Tague (EY) and S. Dubinsky (EY) to review discuss 207 authorization request scenario analyses, municipal margin analyses, and AAFAF debt capacity calculation and confirm next steps	0.60	810.00	486.00
Dubinsky,Shawn	Manager	3/24/2021	T3 - Long Term Projections	Participate in a working session with S. Dubinsky (EY) and J. Moran-Eserski (EY) to discuss the 207 requests from Hatillo and Dorado	0.30	595.00	178.50
Moran-Eserski,Javier	Senior	3/24/2021	T3 - Long Term Projections	Participate in a working session with S. Dubinsky (EY) and J. Moran-Eserski (EY) to discuss the 207 requests from Hatillo and Dorado	0.30	445.00	133.50
Sanchez-Riveron,Déborah	Staff	3/24/2021	T3 - Creditor Mediation Support	Redacted	0.60	245.00	147.00
Burr,Jeremy	Manager	3/24/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and J Burr (EY) to discuss the PayGo early withdrawals, death benefits and changes in the PayGo expenses	0.60	595.00	357.00
Good JR,Clark E	Manager	3/24/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and J Burr (EY) to discuss the PayGo early withdrawals, death benefits and changes in the PayGo expenses	0.60	519.00	311.40
Burr,Jeremy	Manager	3/24/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Burr (EY), M Canter (EY), E Anderson (EY), J Federer (EY), D Meisel (EY), PRIDCO and FOMB to discuss current PRIDCO leasing and asset management process	0.80	595.00	476.00
Heath,Emma	Senior Manager	3/24/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Burr (EY), M Canter (EY), E Anderson (EY), J Federer (EY), D Meisel (EY), PRIDCO and FOMB to discuss current PRIDCO leasing and asset management process	0.80	720.00	576.00
Heath,Emma	Senior Manager	3/24/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), F. Yodice (EY) to discuss updates to slides for the PR public board meeting	0.30	720.00	216.00
Yodice,Frank	Senior	3/24/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), F. Yodice (EY) to discuss updates to slides for the PR public board meeting	0.30	445.00	133.50
Gelfond,Hilary	Staff	3/24/2021	T3 - Long Term Projections	Participate in call with EY and J. Villamil (Estudios Tecnicos) to discuss ARP allocation estimates EY Attendees include: E. Heath (EY), F. Yodice (EY), H. Gelfond (EY), M. Ban(EY), D. Berger(EY), D Mullins(EY), J. Mackie(EY)	0.60	245.00	147.00
Ban,Menuka	Manager	3/24/2021	T3 - Long Term Projections	Participate in call with EY and J. Villamil (Estudios Tecnicos) to discuss ARP allocation estimates EY Attendees include: E. Heath (EY), F. Yodice (EY), H. Gelfond (EY), M. Ban(EY), D. Berger(EY), D Mullins(EY), J. Mackie(EY)	0.60	595.00	357.00
Yodice,Frank	Senior	3/24/2021	T3 - Long Term Projections	Participate in call with EY and J. Villamil (Estudios Tecnicos) to discuss ARP allocation estimates EY Attendees include: E. Heath (EY), F. Yodice (EY), H. Gelfond (EY), M. Ban(EY), D. Berger(EY), D Mullins(EY), J. Mackie(EY)	0.60	445.00	267.00
Berger,Daniel L.	Manager	3/24/2021	T3 - Long Term Projections	Participate in call with EY and J. Villamil (Estudios Tecnicos) to discuss ARP allocation estimates EY Attendees include: E. Heath (EY), F. Yodice (EY), H. Gelfond (EY), M. Ban(EY), D. Berger(EY), D Mullins(EY), J. Mackie(EY)	0.60	595.00	357.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mullins, Daniel R	Executive Director	3/24/2021	T3 - Long Term Projections	Participate in call with EY and J. Villamil (Estudios Tecnicos) to discuss ARP allocation estimates EY Attendees include: E. Heath (EY), F. Yodice (EY), H. Gelfond (EY), M. Ban(EY), D. Berger(EY), D Mullins(EY), J. Mackie(EY)	0.60	810.00	486.00
Mackie, James	Executive Director	3/24/2021	T3 - Long Term Projections	Participate in call with EY and J. Villamil (Estudios Tecnicos) to discuss ARP allocation estimates EY Attendees include: E. Heath (EY), F. Yodice (EY), H. Gelfond (EY), M. Ban(EY), D. Berger(EY), D Mullins(EY), J. Mackie(EY)	0.60	810.00	486.00
Heath, Emma	Senior Manager	3/24/2021	T3 - Long Term Projections	Participate in call with EY and J. Villamil (Estudios Tecnicos) to discuss ARP allocation estimates EY Attendees include: E. Heath (EY), F. Yodice (EY), H. Gelfond (EY), M. Ban(EY), D. Berger(EY), D Mullins(EY), J. Mackie(EY)	0.60	720.00	432.00
Kebhaj, Suhaib	Senior	3/24/2021	T3 - Long Term Projections	Participate in call with EY TRS and QUEST team to discuss updates to ARP Healthcare allocations (COBRA, Medicare, Medicaid), child tax credits, economic impact payments and unemployment. Attendees include: E. Heath (EY), F. Yodice (EY), H. Gelfond (EY), M. Ban (EY), D. Berger (EY), D Mullins (EY) , A. Kebhaj (EY), J. Mackie (EY)	0.60	445.00	267.00
Berger, Daniel L.	Manager	3/24/2021	T3 - Long Term Projections	Participate in call with EY TRS and QUEST team to discuss updates to ARP Healthcare allocations (COBRA, Medicare, Medicaid), child tax credits, economic impact payments and unemployment. Attendees include: E. Heath (EY), F. Yodice (EY), H. Gelfond (EY), M. Ban (EY), D. Berger (EY), D Mullins (EY) , A. Kebhaj (EY), J. Mackie (EY)	0.60	595.00	357.00
Gelfond, Hilary	Staff	3/24/2021	T3 - Long Term Projections	Participate in call with EY TRS and QUEST team to discuss updates to ARP Healthcare allocations (COBRA, Medicare, Medicaid), child tax credits, economic impact payments and unemployment. Attendees include: E. Heath (EY), F. Yodice (EY), H. Gelfond (EY), M. Ban (EY), D. Berger (EY), D Mullins (EY) , A. Kebhaj (EY), J. Mackie (EY)	0.60	245.00	147.00
Mackie, James	Executive Director	3/24/2021	T3 - Long Term Projections	Participate in call with EY TRS and QUEST team to discuss updates to ARP Healthcare allocations (COBRA, Medicare, Medicaid), child tax credits, economic impact payments and unemployment. Attendees include: E. Heath (EY), F. Yodice (EY), H. Gelfond (EY), M. Ban (EY), D. Berger (EY), D Mullins (EY) , A. Kebhaj (EY), J. Mackie (EY)	0.60	810.00	486.00
Ban, Menuka	Manager	3/24/2021	T3 - Long Term Projections	Participate in call with EY TRS and QUEST team to discuss updates to ARP Healthcare allocations (COBRA, Medicare, Medicaid), child tax credits, economic impact payments and unemployment. Attendees include: E. Heath (EY), F. Yodice (EY), H. Gelfond (EY), M. Ban (EY), D. Berger (EY), D Mullins (EY) , A. Kebhaj (EY), J. Mackie (EY)	0.60	595.00	357.00
Heath, Emma	Senior Manager	3/24/2021	T3 - Long Term Projections	Participate in call with EY TRS and QUEST team to discuss updates to ARP Healthcare allocations (COBRA, Medicare, Medicaid), child tax credits, economic impact payments and unemployment. Attendees include: E. Heath (EY), F. Yodice (EY), H. Gelfond (EY), M. Ban (EY), D. Berger (EY), D Mullins (EY) , A. Kebhaj (EY), J. Mackie (EY)	0.60	720.00	432.00
Mullins, Daniel R	Executive Director	3/24/2021	T3 - Long Term Projections	Participate in call with EY TRS and QUEST team to discuss updates to ARP Healthcare allocations (COBRA, Medicare, Medicaid), child tax credits, economic impact payments and unemployment. Attendees include: E. Heath (EY), F. Yodice (EY), H. Gelfond (EY), M. Ban (EY), D. Berger (EY), D Mullins (EY) , A. Kebhaj (EY), J. Mackie (EY)	0.60	810.00	486.00
Yodice, Frank	Senior	3/24/2021	T3 - Long Term Projections	Participate in call with EY TRS and QUEST team to discuss updates to ARP Healthcare allocations (COBRA, Medicare, Medicaid), child tax credits, economic impact payments and unemployment. Attendees include: E. Heath (EY), F. Yodice (EY), H. Gelfond (EY), M. Ban (EY), D. Berger (EY), D Mullins (EY) , A. Kebhaj (EY), J. Mackie (EY)	0.60	445.00	267.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	3/24/2021	T3 - Long Term Projections	Participate in call with J Burr (EY) and McKinsey regarding estimating the utilities costs in the CW Fiscal Plan	0.40	595.00	238.00
Burr,Jeremy	Manager	3/24/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss the PayGo presentation for the Board strategy session	0.50	595.00	297.50
Santambrogio,Juan	Executive Director	3/24/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss the PayGo presentation for the Board strategy session	0.50	810.00	405.00
Burr,Jeremy	Manager	3/24/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY), C Good (EY) and J Burr (EY) to discuss the proposed PayGo budget for FY22 to be presented to the Oversight Board	0.40	595.00	238.00
Good JR,Clark E	Manager	3/24/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY), C Good (EY) and J Burr (EY) to discuss the proposed PayGo budget for FY22 to be presented to the Oversight Board	0.40	519.00	207.60
Santambrogio,Juan	Executive Director	3/24/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY), C Good (EY) and J Burr (EY) to discuss the proposed PayGo budget for FY22 to be presented to the Oversight Board	0.40	810.00	324.00
Tan,Riyandi	Manager	3/24/2021	T3 - Long Term Projections	Participate in call with R Tan (EY) and S LeBlanc (EY) to discuss the updated budget decision and adjustments in the Fiscal Plan.	0.60	595.00	357.00
LeBlanc,Samantha	Senior	3/24/2021	T3 - Long Term Projections	Participate in call with R Tan (EY) and S LeBlanc (EY) to discuss the updated budget decision and adjustments in the Fiscal Plan.	0.60	445.00	267.00
Sanchez-Riveron,Déborah	Staff	3/24/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss UPR Scholarship funds for 12/31/2020 cash balance report in response to FOMB request.	0.20	245.00	49.00
Chawla,Sonia	Manager	3/24/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss UPR Scholarship funds for 12/31/2020 cash balance report in response to FOMB request.	0.20	595.00	119.00
Burr,Jeremy	Manager	3/24/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO fiscal plan question list and make necessary updates	1.10	595.00	654.50
Heath,Emma	Senior Manager	3/24/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO fiscal plan question list and make necessary updates	1.10	720.00	792.00
Matla,Jonathan	Senior	3/24/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO fiscal plan question list and make necessary updates	1.10	445.00	489.50
Burr,Jeremy	Manager	3/24/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Konstand (EY), S Bellas (EY), S Clawson (EY), J Federer (EY), E Heath (EY), J Burr (EY), and M Canter (EY) to discuss PBA chart of accounts request and OpEx data available.	0.60	595.00	357.00
Heath,Emma	Senior Manager	3/24/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Konstand (EY), S Bellas (EY), S Clawson (EY), J Federer (EY), E Heath (EY), J Burr (EY), and M Canter (EY) to discuss PBA chart of accounts request and OpEx data available.	0.60	720.00	432.00
Chawla,Sonia	Manager	3/24/2021	T3 - Plan of Adjustment	Perform second level review of availability of UPR scholarship funds as of 06/30/2020 reporting period.	0.60	595.00	357.00
Sanchez-Riveron,Déborah	Staff	3/24/2021	T3 - Creditor Mediation Support	Redacted	0.60	245.00	147.00
Chawla,Sonia	Manager	3/24/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Tague,Robert	Executive Director	3/24/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Burr,Jeremy	Manager	3/24/2021	T3 - Long Term Projections	Prepare feedback on gross-ups in the fiscal plan related to GF tax refunds to support updates	0.40	595.00	238.00
Sanchez-Riveron,Déborah	Staff	3/24/2021	T3 - Creditor Mediation Support	Redacted	0.30	245.00	73.50
Latham,Willow Genevieve	Senior	3/24/2021	T3 - Long Term Projections	Prepare for presentation to AAFAF of Proponent 3/4 analysis decks	0.90	445.00	400.50
Almbaid,Nahla	Staff	3/24/2021	T3 - Long Term Projections	Prepare new template for PRDOL data collection	1.20	245.00	294.00
Burr,Jeremy	Manager	3/24/2021	T3 - Long Term Projections	Prepare proposed adjustments to the PayGo budget to support better tracking to actuals	1.40	595.00	833.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	3/24/2021	T3 - Long Term Projections	Prepare response email to A. Figueroa (FOMB) regarding lost revenue provisions of ARP and analysis already completed on HTA lost revenues	0.80	720.00	576.00
Sarna,Shavi	Senior Manager	3/24/2021	T3 - Long Term Projections	Prepare responses to follow up questions on PREPA transaction funding options and submit to FOMB	0.70	720.00	504.00
Santambrogio,Juan	Executive Director	3/24/2021	T3 - Plan of Adjustment	Prepare responses to McKinsey team in relation to cash available analysis to be incorporated into BIT	0.70	810.00	567.00
Tague,Robert	Executive Director	3/24/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Kebhaj,Suhaib	Senior	3/24/2021	T3 - Long Term Projections	Provide details of number of flights departing and arriving into Puerto Rico by airline in 2017	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	3/24/2021	T3 - Long Term Projections	Provide details of number of flights departing and arriving into Puerto Rico by airline in 2018	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	3/24/2021	T3 - Long Term Projections	Provide details of number of flights departing and arriving into Puerto Rico by airline in 2019	1.20	445.00	534.00
Soutendijk,Tyler	Staff	3/24/2021	T3 - Long Term Projections	Provide link for table information in HB 28 analysis	0.40	245.00	98.00
Kebhaj,Suhaib	Senior	3/24/2021	T3 - Long Term Projections	Provide methodology for estimating by regression the relationship between airline operations and employment in support sectors	1.40	445.00	623.00
Ban,Menuka	Manager	3/24/2021	T3 - Long Term Projections	Provide summary email and the shift share analysis to D. Mullins (EY) to send to the real estate team	0.40	595.00	238.00
Heath,Emma	Senior Manager	3/24/2021	T3 - Long Term Projections	Reply to J. David (McKinsey) regarding interpretation of lost revenue provisions of ARP	0.20	720.00	144.00
Campbell,Nnaji-Semayi	Senior	3/24/2021	T3 - Long Term Projections	Research key personnel company listed in proposal	0.60	445.00	267.00
Christian,Adam	Senior Manager	3/24/2021	T3 - Long Term Projections	Research on Tren Urbano capital program to determine likelihood of discretionary FTA funding	0.40	720.00	288.00
Barati Stec,Izabella	Manager	3/24/2021	T3 - Long Term Projections	Respond to comments on HB 93	2.30	595.00	1,368.50
Matla,Jonathan	Senior	3/24/2021	T3 - Long Term Projections	Respond to leadership comments in the PRIDCO Dude Diligence list	0.60	445.00	267.00
Mira,Francisco Jose	Senior Manager	3/24/2021	T3 - Long Term Projections	Review and edit Proponent 3's financial section of the Analysis Presentation	0.90	720.00	648.00
Mira,Francisco Jose	Senior Manager	3/24/2021	T3 - Long Term Projections	Review and edit Proponent 3's summary slides of the Analysis Presentation	1.40	720.00	1,008.00
Mira,Francisco Jose	Senior Manager	3/24/2021	T3 - Long Term Projections	Review and edit Proponent 4's financial section of the Analysis Presentation	0.80	720.00	576.00
Mira,Francisco Jose	Senior Manager	3/24/2021	T3 - Long Term Projections	Review and edit Proponent 4's summary slides of the Analysis Presentation	1.60	720.00	1,152.00
Powell,Marc	Executive Director	3/24/2021	T3 - Long Term Projections	Review and provide comments to non-financial sections of Proponent 3 analysis presentation	3.80	810.00	3,078.00
Powell,Marc	Executive Director	3/24/2021	T3 - Long Term Projections	Review and provide comments to financial sections of Proponent 3 analysis presentation	3.90	810.00	3,159.00
Mira,Francisco Jose	Senior Manager	3/24/2021	T3 - Long Term Projections	Review and provide comments to financial sections of Proponent 3 analysis presentation	1.30	720.00	936.00
Dubinsky,Shawn	Manager	3/24/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Heath,Emma	Senior Manager	3/24/2021	T3 - Long Term Projections	Review and update ARP impact slides for public board meeting	1.60	720.00	1,152.00
Heath,Emma	Senior Manager	3/24/2021	T3 - Long Term Projections	Review and update CARES impact and spent slides for public board meeting	2.10	720.00	1,512.00
Heath,Emma	Senior Manager	3/24/2021	T3 - Long Term Projections	Review and update COVID relief slides for public board meeting	0.60	720.00	432.00
Heath,Emma	Senior Manager	3/24/2021	T3 - Long Term Projections	Review and update CRRSA impact and spent slides for public board meeting	1.50	720.00	1,080.00
Santambrogio,Juan	Executive Director	3/24/2021	T3 - Long Term Projections	Review comments related to response to Senate Finance Committee re HB 120	0.60	810.00	486.00
Chan,Jonathan	Manager	3/24/2021	T3 - Plan of Adjustment	Review documents to be added to document production for 12/31/2020	0.60	595.00	357.00
Mackie,James	Executive Director	3/24/2021	T3 - Long Term Projections	Review effects of HB 93	0.60	810.00	486.00
Matla,Jonathan	Senior	3/24/2021	T3 - Long Term Projections	Review Exhibit B real estate income totals to match to 2020 Fiscal Plan forecast	2.20	445.00	979.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	3/24/2021	T3 - Long Term Projections	Review final presentation to be used in Board Strategy session, including content on civil service reform	0.90	810.00	729.00
Mullins, Daniel R	Executive Director	3/24/2021	T3 - Long Term Projections	Review Fiscal Note assessment of estimates, determination of incentive effects and identification of relative conditions of tax/deed sales in Puerto Rico relative to common US practice and incentive effects on market if Development Bank is forgiven past due taxes	2.10	810.00	1,701.00
Dubinsky, Shawn	Manager	3/24/2021	T3 - Long Term Projections	Review follow up information requests, action items, and meeting notes from call with LUMA representatives on pension reforms and proposed structure	0.30	595.00	178.50
Tan, Riyandi	Manager	3/24/2021	T3 - Long Term Projections	Review FY21 decisions made in post fiscal plan time-period to incorporate into fiscal plan update.	0.70	595.00	416.50
Tan, Riyandi	Manager	3/24/2021	T3 - Long Term Projections	Review FY22 and future decisions that are recurring to incorporate into fiscal plan update.	1.10	595.00	654.50
Santambrogio, Juan	Executive Director	3/24/2021	T3 - Long Term Projections	Review information on Board decision to reduce certain expenditures in the fiscal plan projections	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	3/24/2021	T3 - Plan of Adjustment	Review information on Pension Trust contribution amounts based on the latest long term projections in the fiscal plan	0.30	810.00	243.00
Santambrogio, Juan	Executive Director	3/24/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Mullins, Daniel R	Executive Director	3/24/2021	T3 - Long Term Projections	Review inland cargo tariff rates to identify mechanisms	1.20	810.00	972.00
Barati Stec, Izabella	Manager	3/24/2021	T3 - Long Term Projections	Review Interpretation alternatives and their possible impacts for HB 296	2.30	595.00	1,368.50
Tague, Robert	Executive Director	3/24/2021	T3 - Long Term Projections	Review latest draft of Dorado 207 analysis to provide feedback	0.60	810.00	486.00
Panagiotakis, Sofia	Senior Manager	3/24/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Tague, Robert	Executive Director	3/24/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Knapp, Nicole Penelope	Senior	3/24/2021	T3 - Long Term Projections	Review latest UI data sent from PRDOL on Evertech Unemployment system	1.10	445.00	489.50
Soutendijk, Tyler	Staff	3/24/2021	T3 - Long Term Projections	Review methodology for regression calculations in Opportunity Gap Analysis	3.20	245.00	784.00
Kebhaj, Suhaib	Senior	3/24/2021	T3 - Long Term Projections	Review methodology of the analysis of FN 28 across the various articles	1.60	445.00	712.00
Barati Stec, Izabella	Manager	3/24/2021	T3 - Long Term Projections	Review of Act 40/ preparing for analysis	1.20	595.00	714.00
Ban, Menuka	Manager	3/24/2021	T3 - Long Term Projections	Review opportunity gap analysis regression results identifying issues in order to confirm with D. Mullins (EY) on methodology revision	1.40	595.00	833.00
Ramirez, Aaron	Senior	3/24/2021	T3 - Long Term Projections	Review qualifications (to include appendices) and summary sections of the Proponent 3/4 analysis decks	1.90	445.00	845.50
Kebhaj, Suhaib	Senior	3/24/2021	T3 - Long Term Projections	Review regression results and provide interpretation	1.60	445.00	712.00
Ramirez, Jessica I.	Senior	3/24/2021	T3 - Plan of Adjustment	Review request to Electric Power Authority (PREPA) - Retirement regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	3/24/2021	T3 - Plan of Adjustment	Review request to Housing Financing Authority regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	3/24/2021	T3 - Plan of Adjustment	Review request to Industrial Development Company regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	3/24/2021	T3 - Plan of Adjustment	Review request to Ports Authority regarding 03/31/2021 requests for confirmation of any new open/ closed accounts, restriction information, bank statements and signatory information.	0.40	445.00	178.00
Gelfond, Hilary	Staff	3/24/2021	T3 - Long Term Projections	Review results of regressions for doing business analysis	1.10	245.00	269.50
Dorgo, Michael James	Senior	3/24/2021	T3 - Long Term Projections	Review the Dorado 207 Request Debt Transaction deck and provide input and comments on content for team review	0.60	445.00	267.00
Dorgo, Michael James	Senior	3/24/2021	T3 - Long Term Projections	Review the Dorado 207 Request Debt Transaction deck with Rob Tague's comments and provide input and comments on content for team review	0.30	445.00	133.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ban,Menuka	Manager	3/24/2021	T3 - Long Term Projections	Review the latest estimates on ARP from Ankura stimulus flow through 2021.3.23. in order to test assumptions for the stimulus impact on the GNP forecast	0.30	595.00	178.50
Burr,Jeremy	Manager	3/24/2021	T3 - Long Term Projections	Review the PRIDCO follow-up question responses to support the fiscal plan review	0.70	595.00	416.50
Ban,Menuka	Manager	3/24/2021	T3 - Long Term Projections	Review the request from F. Yodice (EY) regarding the TRS Vs Quest ARP Estimates to identify the issues / prepare response	0.40	595.00	238.00
Chan,Jonathan	Manager	3/24/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Mullins,Daniel R	Executive Director	3/24/2021	T3 - Long Term Projections	Review Trucking Tariffs evaluation of Puerto Rico fuel taxes, trucking regulation and mileage charges in comparison to US states for FOMB discussion of Puerto Rico tariff increase legislation	1.80	810.00	1,458.00
Santambrogio,Juan	Executive Director	3/24/2021	T3 - Plan of Adjustment	Review updated cash bridge incorporating all terms included in the Plan of Adjustment	1.20	810.00	972.00
Santambrogio,Juan	Executive Director	3/24/2021	T3 - Long Term Projections	Review updated paygo projections to be included in the 2021 fiscal plan update	0.60	810.00	486.00
Santambrogio,Juan	Executive Director	3/24/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Knapp,Nicole Penelope	Senior	3/24/2021	T3 - Long Term Projections	Run regression to determine relationship between airline passengers in PR and employment in PR support services. Compare to regression results for USA	2.90	445.00	1,290.50
Ban,Menuka	Manager	3/24/2021	T3 - Long Term Projections	Send email to D. Mullins (EY) confirming to request the formal translation for the Act 60 regulation from the DDEC team	0.20	595.00	119.00
Gelfond,Hilary	Staff	3/24/2021	T3 - Long Term Projections	Summarize property lien process for PREDB for Fiscal Note 93	0.70	245.00	171.50
Gelfond,Hilary	Staff	3/24/2021	T3 - Long Term Projections	Summarize results of EIP/CTC model revisions	0.60	245.00	147.00
Matla,Jonathan	Senior	3/24/2021	T3 - Long Term Projections	Review Exhibit B provided by PRIDCO for analysis	0.40	445.00	178.00
Yodice,Frank	Senior	3/24/2021	T3 - Long Term Projections	Update ARP allocation estimated with updated CTC and EIP data from QUEST	0.10	445.00	44.50
Yodice,Frank	Senior	3/24/2021	T3 - Long Term Projections	Update ARP public board meeting slides with most recent allocation data	0.70	445.00	311.50
Mairena,Daisy	Staff	3/24/2021	T3 - Plan of Adjustment	Update draft email to Industrial Development Company regarding no new/closed accounts as of 03/24/2021 for 03/31/2021 testing period cash balances requests.	0.70	245.00	171.50
Mairena,Daisy	Staff	3/24/2021	T3 - Plan of Adjustment	Update draft email to Land Authority de Puerto Rico regarding no new/closed accounts as of 03/24/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/24/2021	T3 - Plan of Adjustment	Update draft email to Ports Authority regarding no new/closed accounts as of 03/24/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/24/2021	T3 - Plan of Adjustment	Update draft email to Trade and Export Company regarding no new/closed accounts as of 03/24/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Heath,Emma	Senior Manager	3/24/2021	T3 - Long Term Projections	Update EIP payment under CARES and CRRSA based input from Hacienda	0.30	720.00	216.00
Venkatramanan,Siddhu	Manager	3/24/2021	T3 - Plan of Adjustment	Update fields within the Relativity workspace to implement changes for the 12/31/2020 testing period as of 03/24/2021.	2.80	595.00	1,666.00
Matla,Jonathan	Senior	3/24/2021	T3 - Long Term Projections	Update Revenue and Expense Macro topics based upon leadership feedback	1.80	445.00	801.00
Soutendijk,Tyler	Staff	3/24/2021	T3 - Long Term Projections	Update source data for all indicators in Monthly Economic Update	3.40	245.00	833.00
Zipfel,Nathan	Staff	3/24/2021	T3 - Long Term Projections	Update spreadsheet matrix to categorize and analyze information	3.90	245.00	955.50
Knapp,Nicole Penelope	Senior	3/24/2021	T3 - Long Term Projections	Use regression results for USA determine how much air travel must increase for PR support services to reach the 25% increase in employment threshold	2.10	445.00	934.50
Anderson,Evan W	Manager	3/24/2021	T3 - Long Term Projections	Incorporate feedback provided by E Anderson (EY) and M Canter (EY) related to formatting and content changes on the current state and leasing best practices sections of the PRIDCO PowerPoint deliverable	1.80	595.00	1,071.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer,Joshua Lee	Staff	3/24/2021	T3 - Long Term Projections	Incorporate feedback provided by E Anderson (EY) and M Canter (EY) related to formatting and content changes on the current state and leasing best practices sections of the PRIDCO PowerPoint deliverable	1.80	245.00	441.00
Anderson,Evan W	Manager	3/24/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Burr (EY), M Canter (EY), E Anderson (EY), J Federer (EY), D Meisel (EY), PRIDCO and FOMB to discuss current PRIDCO leasing and asset management process	0.80	595.00	476.00
Canter,Matthew Alan	Manager	3/24/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Burr (EY), M Canter (EY), E Anderson (EY), J Federer (EY), D Meisel (EY), PRIDCO and FOMB to discuss current PRIDCO leasing and asset management process	0.80	595.00	476.00
Federer,Joshua Lee	Staff	3/24/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Burr (EY), M Canter (EY), E Anderson (EY), J Federer (EY), D Meisel (EY), PRIDCO and FOMB to discuss current PRIDCO leasing and asset management process	0.80	245.00	196.00
Meisel,Daniel	Staff	3/24/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Burr (EY), M Canter (EY), E Anderson (EY), J Federer (EY), D Meisel (EY), PRIDCO and FOMB to discuss current PRIDCO leasing and asset management process	0.80	245.00	196.00
Anderson,Evan W	Manager	3/24/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), K Chen (EY), J Federer (EY), and D Meisel (EY) to discuss PRIDCO deliverable progress and changes to incorporate in subsequent version	1.30	595.00	773.50
Federer,Joshua Lee	Staff	3/24/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), K Chen (EY), J Federer (EY), and D Meisel (EY) to discuss PRIDCO deliverable progress and changes to incorporate in subsequent version	1.30	245.00	318.50
Meisel,Daniel	Staff	3/24/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), K Chen (EY), J Federer (EY), and D Meisel (EY) to discuss PRIDCO deliverable progress and changes to incorporate in subsequent version	1.30	245.00	318.50
Canter,Matthew Alan	Manager	3/24/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), K Chen (EY), J Federer (EY), and D Meisel (EY) to discuss PRIDCO deliverable progress and changes to incorporate in subsequent version	1.30	595.00	773.50
Chen,Shi	Senior	3/24/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), K Chen (EY), J Federer (EY), and D Meisel (EY) to discuss PRIDCO deliverable progress and changes to incorporate in subsequent version	1.30	445.00	578.50
Anderson,Evan W	Manager	3/24/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), J Federer (EY) to discuss PowerBI enhancements and incorporation of closed school data	0.40	595.00	238.00
Federer,Joshua Lee	Staff	3/24/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), J Federer (EY) to discuss PowerBI enhancements and incorporation of closed school data	0.40	245.00	98.00
Nagarajan,Snigdha	Staff	3/24/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), E Anderson (EY), J Federer (EY) to discuss PowerBI enhancements and incorporation of closed school data	0.40	245.00	98.00
Anderson,Evan W	Manager	3/24/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) , J Federer (EY) E Anderson (EY) D Meisel (EY) D Alvarez (FOMB) D Meyer (FOMB) M Matos (AFV) E Bonar (AFV) R Barreto(AFV) B Fernandez (AFV) to learn about the business plan, loan issuing process, portfolio, and written guidelines, etc.	0.60	595.00	357.00
Canter,Matthew Alan	Manager	3/24/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) , J Federer (EY) E Anderson (EY) D Meisel (EY) D Alvarez (FOMB) D Meyer (FOMB) M Matos (AFV) E Bonar (AFV) R Barreto(AFV) B Fernandez (AFV) to learn about the business plan, loan issuing process, portfolio, and written guidelines, etc.	0.60	595.00	357.00
Federer,Joshua Lee	Staff	3/24/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) , J Federer (EY) E Anderson (EY) D Meisel (EY) D Alvarez (FOMB) D Meyer (FOMB) M Matos (AFV) E Bonar (AFV) R Barreto(AFV) B Fernandez (AFV) to learn about the business plan, loan issuing process, portfolio, and written guidelines, etc.	0.60	245.00	147.00
Meisel,Daniel	Staff	3/24/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) , J Federer (EY) E Anderson (EY) D Meisel (EY) D Alvarez (FOMB) D Meyer (FOMB) M Matos (AFV) E Bonar (AFV) R Barreto(AFV) B Fernandez (AFV) to learn about the business plan, loan issuing process, portfolio, and written guidelines, etc.	0.60	245.00	147.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Bellas,Samuel Scott	Senior Manager	3/24/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Konstand (EY), S Bellas (EY), S Clawson (EY), J Federer (EY), E Heath (EY), J Burr (EY), and M Canter (EY) to discuss PBA chart of accounts request and OpEx data available.	0.60	720.00	432.00
Canter,Matthew Alan	Manager	3/24/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Konstand (EY), S Bellas (EY), S Clawson (EY), J Federer (EY), E Heath (EY), J Burr (EY), and M Canter (EY) to discuss PBA chart of accounts request and OpEx data available.	0.60	595.00	357.00
Clawson,Stephen	Senior	3/24/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Konstand (EY), S Bellas (EY), S Clawson (EY), J Federer (EY), E Heath (EY), J Burr (EY), and M Canter (EY) to discuss PBA chart of accounts request and OpEx data available.	0.60	445.00	267.00
Federer,Joshua Lee	Staff	3/24/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Konstand (EY), S Bellas (EY), S Clawson (EY), J Federer (EY), E Heath (EY), J Burr (EY), and M Canter (EY) to discuss PBA chart of accounts request and OpEx data available.	0.60	245.00	147.00
Konstand,Sara	Manager	3/24/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Konstand (EY), S Bellas (EY), S Clawson (EY), J Federer (EY), E Heath (EY), J Burr (EY), and M Canter (EY) to discuss PBA chart of accounts request and OpEx data available.	0.60	595.00	357.00
Najder,Michal	Senior	3/24/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Konstand (EY), S Bellas (EY), S Clawson (EY), J Federer (EY), E Heath (EY), J Burr (EY), and M Canter (EY) to discuss PBA chart of accounts request and OpEx data available.	0.60	445.00	267.00
Canter,Matthew Alan	Manager	3/24/2021	T3 - Long Term Projections	Prepare for PRIDCO call with M Riccio and J Bayon to discuss process and procedures of PRIDCOs business mission and leasing	0.40	595.00	238.00
Canter,Matthew Alan	Manager	3/24/2021	T3 - Long Term Projections	Review PRIDCO call notes to incorporate into PRIDCO lease enhance deck	0.50	595.00	297.50
Canter,Matthew Alan	Manager	3/24/2021	T3 - Long Term Projections	Review PRIDCO deck to provide comments and suggestions	0.90	595.00	535.50
Clawson,Stephen	Senior	3/24/2021	T3 - Long Term Projections	Compile asset management leading practices for PBA office portfolio	1.90	445.00	845.50
Federer,Joshua Lee	Staff	3/24/2021	T3 - Long Term Projections	Incorporate feedback on case study slides in tourism and leisure strategy deliverable deck related to formatting and narrative changes	0.90	245.00	220.50
Federer,Joshua Lee	Staff	3/24/2021	T3 - Long Term Projections	Incorporate feedback from discussion with PRIDCO into PRIDCO PowerPoint deliverable related to internal leasing processes and active management	1.30	245.00	318.50
Federer,Joshua Lee	Staff	3/24/2021	T3 - Long Term Projections	Aggregate list of outstanding items for PRIDCO to provide, including leasing documentation and pricing matrix	0.70	245.00	171.50
Federer,Joshua Lee	Staff	3/24/2021	T3 - Long Term Projections	Aggregate list of outstanding items for HFA to provide, including list of available properties for disposition	0.90	245.00	220.50
Federer,Joshua Lee	Staff	3/24/2021	T3 - Long Term Projections	Prepare a section in the CW Real Estate deliverable related to HFA monetization opportunities, specifically disposition of previously foreclosed properties	2.20	245.00	539.00
Konstand,Sara	Manager	3/24/2021	T3 - Long Term Projections	Finalize data questions and requests	1.00	595.00	595.00
Meisel,Daniel	Staff	3/24/2021	T3 - Long Term Projections	Prepare PowerPoint slide summarizing general PRIDCO portfolio findings and key portfolio-level insights.	0.90	245.00	220.50
Meisel,Daniel	Staff	3/24/2021	T3 - Long Term Projections	Prepare PowerPoint slide summarizing PRIDCO portfolio findings related to non-trustee vs. trustee vs. PRIICO assets, highlighting strategic insights related to findings.	1.20	245.00	294.00
Meisel,Daniel	Staff	3/24/2021	T3 - Long Term Projections	Revamp PRIDCO portfolio regional, municipality and use data analytics calculations to separate out higher rent PRIICO assets that were skewing results.	2.30	245.00	563.50
Nagarajan,Snigdha	Staff	3/24/2021	T3 - Long Term Projections	Update dashboard with old PBA files and confirm logic behind calculation of annual rent	0.60	245.00	147.00
Nagarajan,Snigdha	Staff	3/24/2021	T3 - Long Term Projections	Validate status of all DTOP schools as per latest files provided by the client	1.10	245.00	269.50
Nagarajan,Snigdha	Staff	3/24/2021	T3 - Long Term Projections	Review and communicate list of consolidated questions for data discrepancy in PBA schools data	1.80	245.00	441.00
Nagarajan,Snigdha	Staff	3/24/2021	T3 - Long Term Projections	Incorporate rent details in the property detail table in the dashboard	2.10	245.00	514.50
Nagarajan,Snigdha	Staff	3/24/2021	T3 - Long Term Projections	Conduct scoring analysis for hotel data based on prototype and incorporate same in Excel	1.60	245.00	392.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	3/24/2021	T3 - Long Term Projections	Participate in discussion with C Ortiz (FOMB) and C Good (EY) over the methodology utilized to adjust the Retirement Board budget to account for deaths not anticipated as well as more stable contribution withdrawal costs	0.20	519.00	103.80
Good JR,Clark E	Manager	3/24/2021	T3 - Long Term Projections	Participate in call with K Wallace (EY) and C Good (EY) to discuss HB 533 analysis of legislation's payroll implications	0.30	519.00	155.70
Good JR,Clark E	Manager	3/24/2021	T3 - Long Term Projections	Review of letter to Senate Finance Committee concerning Senate HB 120 model	0.30	519.00	155.70
Good JR,Clark E	Manager	3/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR,Clark E	Manager	3/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR,Clark E	Manager	3/24/2021	T3 - Long Term Projections	Review of HB 533 scenario analysis including revisions requested by S Levy (EY)	1.50	519.00	778.50
Nguyen,Jimmy Hoang Huy	Staff	3/24/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss the changes needed to the latest fiscal plan runs for the TRS participants	0.10	271.00	27.10
Nguyen,Jimmy Hoang Huy	Staff	3/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	271.00	108.40
Nichols,Carly	Senior Manager	3/24/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss the changes needed to the latest fiscal plan runs for the TRS participants	0.10	655.00	65.50
Nichols,Carly	Senior Manager	3/24/2021	T3 - Creditor Mediation Support	Redacted	0.50	655.00	327.50
Stuber,Emily Grace	Senior	3/24/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss the changes needed to the latest fiscal plan runs for the TRS participants	0.10	405.00	40.50
Stuber,Emily Grace	Senior	3/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	405.00	162.00
Stuber,Emily Grace	Senior	3/24/2021	T3 - Creditor Mediation Support	Redacted	1.80	405.00	729.00
Wallace,Kacy	Senior Manager	3/24/2021	T3 - Long Term Projections	Participate in call with K Wallace (EY) and C Good (EY) to discuss HB 533 analysis of legislation's payroll implications	0.30	655.00	196.50
Neziroski,David	Staff	3/24/2021	T3 - Fee Applications / Retention	Make amendments to the January exhibits	3.80	245.00	931.00
Ramirez,Aaron	Senior	3/25/2021	T3 - Long Term Projections	Address comments from F. Mira (EY) on qualifications and summary sections of the Proponent 3/4 analysis decks	3.10	445.00	1,379.50
Matla,Jonathan	Senior	3/25/2021	T3 - Long Term Projections	Amend Measures section in the PRIDCO Fiscal Plan question list based upon leadership feedback	1.60	445.00	712.00
Soutendijk,Tyler	Staff	3/25/2021	T3 - Long Term Projections	Confirm usage of real time indicators for assigned section in Monthly Economic Update	0.80	245.00	196.00
Campbell,Nnaji-Semayi	Senior	3/25/2021	T3 - Long Term Projections	Consider responsiveness markers updates based on sub component considerations across proponents proposals	0.60	445.00	267.00
Zipfel,Nathan	Staff	3/25/2021	T3 - Long Term Projections	Continue editing and revising internal memo deck summarizing research findings as they pertain to PR's potential	2.20	245.00	539.00
Zipfel,Nathan	Staff	3/25/2021	T3 - Long Term Projections	Continue research investigation into HR2's funding provisions regarding PR	4.40	245.00	1,078.00
Latham,Willow Genevieve	Senior	3/25/2021	T3 - Long Term Projections	Continue to prepare presentation for AAFAP selection committee (Proponents 3-4)	0.70	445.00	311.50
Heath,Emma	Senior Manager	3/25/2021	T3 - Long Term Projections	Correspondence with M. Ban (EY) regarding underlying assumptions to EIP estimate for ARP	0.30	720.00	216.00
Soutendijk,Tyler	Staff	3/25/2021	T3 - Long Term Projections	Delegate COVID comparison slides for the United States and Puerto Rico	0.30	245.00	73.50
Dubinsky,Shawn	Manager	3/25/2021	T3 - Plan of Adjustment	Draft correspondence to A&M regarding follow up questions to Title III tax claims to understand current status and planned next steps	0.30	595.00	178.50
Gelfond,Hilary	Staff	3/25/2021	T3 - Long Term Projections	Draft memo on results of S.296 fiscal note	2.90	245.00	710.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	3/25/2021	T3 - Long Term Projections	Draft talking points for N. Jaresko (FOMB) for COVID relief presentation at public board meeting	1.40	720.00	1,008.00
Heath,Emma	Senior Manager	3/25/2021	T3 - Long Term Projections	Email correspondence with A. Chepenik (EY) regarding variation in EIP estimate for ARP vs Hacienda estimate.	0.40	720.00	288.00
Heath,Emma	Senior Manager	3/25/2021	T3 - Long Term Projections	Email correspondence with S. O'Rourke (McKinsey) regarding COVID relief estimates and impact on fiscal plan.	0.30	720.00	216.00
Heath,Emma	Senior Manager	3/25/2021	T3 - Long Term Projections	Email to R. Fuentes (FOMB and C. Robles (FOMB) regarding COVID relief presentation	0.40	720.00	288.00
Gelfond,Hilary	Staff	3/25/2021	T3 - Long Term Projections	Estimate the fiscal impact of airline tax preferences in Puerto Rico for fiscal note 28	2.90	245.00	710.50
Knapp,Nicole Penelope	Senior	3/25/2021	T3 - Long Term Projections	Estimate the share of US depreciable assets at the 2 digit NAICS level that represent the 6 digit NAICS in PR by utilizing an adjustment factor based on employment in 6 digit naics in PR relative to 2 digit employment in the US.	2.90	445.00	1,290.50
Mira,Francisco Jose	Senior Manager	3/25/2021	T3 - Long Term Projections	Final proof-reading of Proponents 3/4 analysis presentation	1.10	720.00	792.00
Tague,Robert	Executive Director	3/25/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Christian,Adam	Senior Manager	3/25/2021	T3 - Long Term Projections	Interim review of PR funding estimates	0.30	720.00	216.00
Mullins,Daniel R	Executive Director	3/25/2021	T3 - Long Term Projections	Participate in a call with EY and McKinsey to discuss estimated impact of various COVID relief funding programs. EY participants include: F. Yodice (EY), E. Heath (EY), H. Gelfond (EY), M. Ban (EY), J. Mackie (EY), D. Mullins (EY), D. Berger(EY)	1.10	810.00	891.00
Mackie,James	Executive Director	3/25/2021	T3 - Long Term Projections	Participate in a call with EY and McKinsey to discuss estimated impact of various COVID relief funding programs. EY participants include: F. Yodice (EY), E. Heath (EY), H. Gelfond (EY), M. Ban (EY), J. Mackie (EY), D. Mullins (EY), D. Berger(EY)	1.10	810.00	891.00
Ban,Menuka	Manager	3/25/2021	T3 - Long Term Projections	Participate in a call with EY and McKinsey to discuss estimated impact of various COVID relief funding programs. EY participants include: F. Yodice (EY), E. Heath (EY), H. Gelfond (EY), M. Ban (EY), J. Mackie (EY), D. Mullins (EY), D. Berger(EY)	1.10	595.00	654.50
Heath,Emma	Senior Manager	3/25/2021	T3 - Long Term Projections	Participate in a call with EY and McKinsey to discuss estimated impact of various COVID relief funding programs. EY participants include: F. Yodice (EY), E. Heath (EY), H. Gelfond (EY), M. Ban (EY), J. Mackie (EY), D. Mullins (EY), D. Berger(EY)	1.10	720.00	792.00
Yodice,Frank	Senior	3/25/2021	T3 - Long Term Projections	Participate in a call with EY and McKinsey to discuss estimated impact of various COVID relief funding programs. EY participants include: F. Yodice (EY), E. Heath (EY), H. Gelfond (EY), M. Ban (EY), J. Mackie (EY), D. Mullins (EY), D. Berger(EY)	1.10	445.00	489.50
Berger,Daniel L.	Manager	3/25/2021	T3 - Long Term Projections	Participate in a call with EY and McKinsey to discuss estimated impact of various COVID relief funding programs. EY participants include: F. Yodice (EY), E. Heath (EY), H. Gelfond (EY), M. Ban (EY), J. Mackie (EY), D. Mullins (EY), D. Berger(EY)	1.10	595.00	654.50
Gelfond,Hilary	Staff	3/25/2021	T3 - Long Term Projections	Participate in a call with EY and McKinsey to discuss estimated impact of various COVID relief funding programs. EY participants include: F. Yodice (EY), E. Heath (EY), H. Gelfond (EY), M. Ban (EY), J. Mackie (EY), D. Mullins (EY), D. Berger(EY)	1.10	245.00	269.50
Tan,Riyandi	Manager	3/25/2021	T3 - Long Term Projections	Participate in a call with J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY) and R. Tan (EY) to discuss capex cut in Fiscal Plan to accommodate increase in Maximum Annual Debt Service, Unrestricted Cash Balances, and UPR Scholarship.	0.80	595.00	476.00
Sarna,Shavi	Senior Manager	3/25/2021	T3 - Long Term Projections	Participate in a call with J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY) and R. Tan (EY) to discuss capex cut in Fiscal Plan to accommodate increase in Maximum Annual Debt Service, Unrestricted Cash Balances, and UPR Scholarship.	0.80	720.00	576.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	3/25/2021	T3 - Long Term Projections	Participate in a call with J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY) and R. Tan (EY) to discuss capex cut in Fiscal Plan to accommodate increase in Maximum Annual Debt Service, Unrestricted Cash Balances, and UPR Scholarship.	0.80	810.00	648.00
Panagiotakis, Sofia	Senior Manager	3/25/2021	T3 - Long Term Projections	Participate in a call with J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY) and R. Tan (EY) to discuss capex cut in Fiscal Plan to accommodate increase in Maximum Annual Debt Service, Unrestricted Cash Balances, and UPR Scholarship.	0.80	720.00	576.00
Tan, Riyandi	Manager	3/25/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY) and R. Tan (EY) to discuss impact of SRF IFUCU capex in the Fiscal Plan and PBA SRF Capex.	0.40	595.00	238.00
Panagiotakis, Sofia	Senior Manager	3/25/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY) and R. Tan (EY) to discuss impact of SRF IFUCU capex in the Fiscal Plan and PBA SRF Capex.	0.40	720.00	288.00
Tague, Robert	Executive Director	3/25/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Good JR, Clark E	Manager	3/25/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Heath, Emma	Senior Manager	3/25/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and A. Chepenik (EY) regarding revision of COVID relief estimates ahead of public board meeting	0.60	720.00	432.00
Chepenik, Adam Brandon	Partner/Principal	3/25/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and A. Chepenik (EY) regarding revision of COVID relief estimates ahead of public board meeting	0.60	870.00	522.00
Heath, Emma	Senior Manager	3/25/2021	T3 - Long Term Projections	Participate in call with G. Ojeda (FOMB) and E. Heath (EY) regarding Hacienda's estimate of total economic impact payments.	0.10	720.00	72.00
Burr, Jeremy	Manager	3/25/2021	T3 - Long Term Projections	Participate in call with J Burr (EY) and M Lopez (FOMB) to discuss the proposed PayGo budget for FY22 to be approved for inclusion in the 2021 fiscal plan	0.40	595.00	238.00
Tan, Riyandi	Manager	3/25/2021	T3 - Long Term Projections	Participate in call with R Tan (EY), S LeBlanc (EY), S Panagiotakis (EY), and S Sarna (EY) to discuss budget adjustments in the updated Fiscal Plan	1.00	595.00	595.00
Sarna, Shavi	Senior Manager	3/25/2021	T3 - Long Term Projections	Participate in call with R Tan (EY), S LeBlanc (EY), S Panagiotakis (EY), and S Sarna (EY) to discuss budget adjustments in the updated Fiscal Plan	1.00	720.00	720.00
LeBlanc, Samantha	Senior	3/25/2021	T3 - Long Term Projections	Participate in call with R Tan (EY), S LeBlanc (EY), S Panagiotakis (EY), and S Sarna (EY) to discuss budget adjustments in the updated Fiscal Plan	1.00	445.00	445.00
Panagiotakis, Sofia	Senior Manager	3/25/2021	T3 - Long Term Projections	Participate in call with R Tan (EY), S LeBlanc (EY), S Panagiotakis (EY), and S Sarna (EY) to discuss budget adjustments in the updated Fiscal Plan	1.00	720.00	720.00
Tan, Riyandi	Manager	3/25/2021	T3 - Long Term Projections	Participate in call with R Tan (EY), S LeBlanc (EY), S Panagiotakis (EY), S Sarna (EY), and the McKinsey team to discuss FY21 budget adjustments to the Fiscal Plan	1.30	595.00	773.50
Sarna, Shavi	Senior Manager	3/25/2021	T3 - Long Term Projections	Participate in call with R Tan (EY), S LeBlanc (EY), S Panagiotakis (EY), S Sarna (EY), and the McKinsey team to discuss FY21 budget adjustments to the Fiscal Plan	1.30	720.00	936.00
LeBlanc, Samantha	Senior	3/25/2021	T3 - Long Term Projections	Participate in call with R Tan (EY), S LeBlanc (EY), S Panagiotakis (EY), S Sarna (EY), and the McKinsey team to discuss FY21 budget adjustments to the Fiscal Plan	1.30	445.00	578.50
Panagiotakis, Sofia	Senior Manager	3/25/2021	T3 - Long Term Projections	Participate in call with R Tan (EY), S LeBlanc (EY), S Panagiotakis (EY), S Sarna (EY), and the McKinsey team to discuss FY21 budget adjustments to the Fiscal Plan	1.30	720.00	936.00
Tucker, Varick Richaud Raphael	Manager	3/25/2021	T3 - Long Term Projections	Participate in call with V Tucker (EY) and S Nagarajan (EY) on weekly cadence update	0.50	595.00	297.50
Yang, Tianyi	Manager	3/25/2021	T3 - Long Term Projections	Participate on call with A. Cruz (FOMB), T. Yang (EY), F. Mira (EY), M. Powell (EY), N. Campbell (EY), W. Latham (EY) to present proponent 3 and 4 analyses to AAFAF selection committee	1.60	595.00	952.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Campbell,Nnaji-Semayi	Senior	3/25/2021	T3 - Long Term Projections	Participate on call with A. Cruz (FOMB), T. Yang (EY), F. Mira (EY), M. Powell (EY), N. Campbell (EY), W. Latham (EY) to present proponent 3 and 4 analyses to AAFAF selection committee	1.60	445.00	712.00
Latham,Willow Genevieve	Senior	3/25/2021	T3 - Long Term Projections	Participate on call with A. Cruz (FOMB), T. Yang (EY), F. Mira (EY), M. Powell (EY), N. Campbell (EY), W. Latham (EY) to present proponent 3 and 4 analyses to AAFAF selection committee	1.60	445.00	712.00
Powell,Marc	Executive Director	3/25/2021	T3 - Long Term Projections	Participate on call with A. Cruz (FOMB), T. Yang (EY), F. Mira (EY), M. Powell (EY), N. Campbell (EY), W. Latham (EY) to present proponent 3 and 4 analyses to AAFAF selection committee	1.60	810.00	1,296.00
Mira,Francisco Jose	Senior Manager	3/25/2021	T3 - Long Term Projections	Participate on call with A. Cruz (FOMB), T. Yang (EY), F. Mira (EY), M. Powell (EY), N. Campbell (EY), W. Latham (EY) to present proponent 3 and 4 analyses to AAFAF selection committee	1.60	720.00	1,152.00
Yang,Tianyi	Manager	3/25/2021	T3 - Long Term Projections	Participate on call with F. Mira (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY) to prepare for call with Evaluation Committee on Proponent 4 (Partial)	0.90	595.00	535.50
Powell,Marc	Executive Director	3/25/2021	T3 - Long Term Projections	Participate on call with W. Latham (EY), F. Mira (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang to prepare for call with Evaluation Committee on Proponent 4 (partial)	0.60	810.00	486.00
Sarna,Shavi	Senior Manager	3/25/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Panagiotakis,Sofia	Senior Manager	3/25/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Latham,Willow Genevieve	Senior	3/25/2021	T3 - Long Term Projections	Participate on call with W. Latham (EY), F. Mira (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang to prepare for call with Evaluation Committee on Proponent 4	1.10	445.00	489.50
Campbell,Nnaji-Semayi	Senior	3/25/2021	T3 - Long Term Projections	Participate on call with W. Latham (EY), F. Mira (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang to prepare for call with Evaluation Committee on Proponent 4	1.10	445.00	489.50
Mira,Francisco Jose	Senior Manager	3/25/2021	T3 - Long Term Projections	Participate on call with W. Latham (EY), F. Mira (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang to prepare for call with Evaluation Committee on Proponent 4	1.10	720.00	792.00
Ramirez,Aaron	Senior	3/25/2021	T3 - Long Term Projections	Participate on call with W. Latham (EY), F. Mira (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang to prepare for call with Evaluation Committee on Proponent 4	1.10	445.00	489.50
Latham,Willow Genevieve	Senior	3/25/2021	T3 - Long Term Projections	Participate on call with W. Latham (EY), M. Powell (EY), F. Mira (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang to prepare for call with Evaluation Committee on Proponent 3	0.60	445.00	267.00
Campbell,Nnaji-Semayi	Senior	3/25/2021	T3 - Long Term Projections	Participate on call with W. Latham (EY), M. Powell (EY), F. Mira (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang to prepare for call with Evaluation Committee on Proponent 3	0.60	445.00	267.00
Mira,Francisco Jose	Senior Manager	3/25/2021	T3 - Long Term Projections	Participate on call with W. Latham (EY), M. Powell (EY), F. Mira (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang to prepare for call with Evaluation Committee on Proponent 3	0.60	720.00	432.00
Yang,Tianyi	Manager	3/25/2021	T3 - Long Term Projections	Participate on call with W. Latham (EY), M. Powell (EY), F. Mira (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang to prepare for call with Evaluation Committee on Proponent 3	0.60	595.00	357.00
Ramirez,Aaron	Senior	3/25/2021	T3 - Long Term Projections	Participate on call with W. Latham (EY), M. Powell (EY), F. Mira (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang to prepare for call with Evaluation Committee on Proponent 3	0.60	445.00	267.00
Venkatramanan,Siddhu	Manager	3/25/2021	T3 - Plan of Adjustment	Perform analysis to identify action items after updates are implemented to the Relativity testing platform, to ensure accurate testing of account balances, as of 03/25/2021.	2.40	595.00	1,428.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Latham, Willow Genevieve	Senior	3/25/2021	T3 - Long Term Projections	Prepare and edit PDF versions of presentations for AAFAF selection committee	0.80	445.00	356.00
Heath, Emma	Senior Manager	3/25/2021	T3 - Long Term Projections	Prepare Ankura vs EY comparison analysis related to COVID relief for provision to Ankura and McKinsey	0.70	720.00	504.00
Mackie, James	Executive Director	3/25/2021	T3 - Long Term Projections	Prepare comments on trucking tariff increase in Puerto Rico	1.10	810.00	891.00
Chawla, Sonia	Manager	3/25/2021	T3 - Creditor Mediation Support	Redacted	0.10	595.00	59.50
Latham, Willow Genevieve	Senior	3/25/2021	T3 - Long Term Projections	Prepare comparative analysis deck template	1.30	445.00	578.50
Dubinsky, Shawn	Manager	3/25/2021	T3 - Long Term Projections	Prepare draft presentation outlining financial conditions and economic loan terms to authorization request/approval and draft FOMB letter regarding Sec 207 request from the Municipality of Dorado and AAFAF	0.60	595.00	357.00
Barati Stec, Izabella	Manager	3/25/2021	T3 - Long Term Projections	Prepare initial March MEU deck	1.30	595.00	773.50
Kebhaj, Suhaib	Senior	3/25/2021	T3 - Long Term Projections	Prepare initial methodology for empirical estimation of impact of stimulus on employment	2.10	445.00	934.50
Rubin, Joshua A.	Staff	3/25/2021	T3 - Long Term Projections	Prepare table of monthly national recession indicator using data from NBER	1.40	245.00	343.00
Rubin, Joshua A.	Staff	3/25/2021	T3 - Long Term Projections	Prepare table of monthly PPP loans by county using data from the Small Business Administration	1.40	245.00	343.00
Rubin, Joshua A.	Staff	3/25/2021	T3 - Long Term Projections	Prepare table of monthly state recession indicators by state using GDP data from BEA	1.40	245.00	343.00
Rubin, Joshua A.	Staff	3/25/2021	T3 - Long Term Projections	Prepare table of monthly unemployment rate by county using data from the Bureau of Labor Statistics	1.60	245.00	392.00
Campbell, Nnaji-Semayi	Senior	3/25/2021	T3 - Long Term Projections	Prepare talking points for presenting proponent 3 organization structure and key personnel	0.90	445.00	400.50
Campbell, Nnaji-Semayi	Senior	3/25/2021	T3 - Long Term Projections	Prepare talking points for presenting proponent 3 technical approach summary	0.80	445.00	356.00
Campbell, Nnaji-Semayi	Senior	3/25/2021	T3 - Long Term Projections	Prepare talking points for presenting proponent 4 organization structure and key personnel	1.20	445.00	534.00
Campbell, Nnaji-Semayi	Senior	3/25/2021	T3 - Long Term Projections	Prepare talking points for presenting proponent 4 technical approach summary	0.90	445.00	400.50
Kebhaj, Suhaib	Senior	3/25/2021	T3 - Long Term Projections	Provide guidance on methodology of measuring depreciable assets for support services for FN 28	0.80	445.00	356.00
Gelfond, Hilary	Staff	3/25/2021	T3 - Long Term Projections	Reconcile differences between QUEST and FP estimates of ARP	1.40	245.00	343.00
Knapp, Nicole Penelope	Senior	3/25/2021	T3 - Long Term Projections	Refine property tax methodology to differentiate between real and personal property. Rely on IRS tables for depreciable assets (personal prop) and total assets less depreciable as a proxy for real property (land)	2.90	445.00	1,290.50
Ramirez, Aaron	Senior	3/25/2021	T3 - Long Term Projections	Research alternatives to comparative summary deck for all proponents	0.70	445.00	311.50
Knapp, Nicole Penelope	Senior	3/25/2021	T3 - Long Term Projections	Respond to first round of feedback on 456 and estimate property tax exemptions instead of just fees to CRIM since translation is unclear	2.90	445.00	1,290.50
Chan, Jonathan	Manager	3/25/2021	T3 - Plan of Adjustment	Review analysis of documents to produce to support cash balance report for the 12/31/2020 reporting period as of 3/25/2021	0.10	595.00	59.50
Chawla, Sonia	Manager	3/25/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Mackie, James	Executive Director	3/25/2021	T3 - Long Term Projections	Review and edit Fiscal note on HB 456	2.90	810.00	2,349.00
Powell, Marc	Executive Director	3/25/2021	T3 - Long Term Projections	Review and provide comments to non-financial sections of Proponent 4 analysis presentation	2.90	810.00	2,349.00
Powell, Marc	Executive Director	3/25/2021	T3 - Long Term Projections	Review and provide comments to financial sections of Proponent 4 analysis presentation	2.70	810.00	2,187.00
Mira, Francisco Jose	Senior Manager	3/25/2021	T3 - Long Term Projections	Review and update clarification questions on Proponents 3 analysis presentation	1.10	720.00	792.00
Mira, Francisco Jose	Senior Manager	3/25/2021	T3 - Long Term Projections	Review and update clarification questions on Proponents 4 analysis presentation	1.30	720.00	936.00
Heath, Emma	Senior Manager	3/25/2021	T3 - Long Term Projections	Review and update COVID relief slides for public board meeting after receiving comments from A. Chepenik (EY)	1.20	720.00	864.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Gelfond,Hilary	Staff	3/25/2021	T3 - Long Term Projections	Review assumptions about relationship between the number of passengers and employment in airline support industries for fiscal note 28	2.90	245.00	710.50
Tague,Robert	Executive Director	3/25/2021	T3 - Long Term Projections	Review Carolina financials for 207 analysis	0.40	810.00	324.00
Heath,Emma	Senior Manager	3/25/2021	T3 - Long Term Projections	Review comparison of Ankura COVID relief estimates and EY estimates, including source documents.	1.60	720.00	1,152.00
Mullins,Daniel R	Executive Director	3/25/2021	T3 - Long Term Projections	Review DDEC Act 60 developing clause by clause to identify changes in language in a revised Act 60 regulation	1.40	810.00	1,134.00
Mullins,Daniel R	Executive Director	3/25/2021	T3 - Long Term Projections	Review DDEC Act 60 files for evaluation of December regulations and transmission of final cash grant analysis report to FOMB	0.90	810.00	729.00
Santambrogio,Juan	Executive Director	3/25/2021	T3 - Long Term Projections	Review draft responses on ACT 120 for Q&A session of Board Public Meeting	0.60	810.00	486.00
Kebhaj,Suhaib	Senior	3/25/2021	T3 - Long Term Projections	Review evertech response to data request to assess if data satisfies UI modelling	0.80	445.00	356.00
Yang,Tianyi	Manager	3/25/2021	T3 - Long Term Projections	Review financial sections and key takeaways in preparation for the comparative analysis	0.40	595.00	238.00
Kebhaj,Suhaib	Senior	3/25/2021	T3 - Long Term Projections	Review fiscal plan macro estimates	0.50	445.00	222.50
Matla,Jonathan	Senior	3/25/2021	T3 - Long Term Projections	Review Fiscal Plan Model Sep19 to determine rental income property revenue build for benchmark comparison to PRIDCO FY21 fiscal plan	2.60	445.00	1,157.00
Matla,Jonathan	Senior	3/25/2021	T3 - Long Term Projections	Review FOMB PRIDCO Fiscal Plan Checklist to aggregate similarities in preparation for the FY21 PRIDCO Fiscal Plan submission	0.90	445.00	400.50
Barati Stec,Izabella	Manager	3/25/2021	T3 - Long Term Projections	Review materials for Act 60 talking points (DDEC)	2.90	595.00	1,725.50
Barati Stec,Izabella	Manager	3/25/2021	T3 - Long Term Projections	review methodology for analysing HB 28	2.30	595.00	1,368.50
Eaton,Gregory William	Senior Manager	3/25/2021	T3 - Long Term Projections	Review of PRDE Letter	0.60	720.00	432.00
Mullins,Daniel R	Executive Director	3/25/2021	T3 - Long Term Projections	Review overland Cargo Tariff rate increases and the implications of the distributional and economic growth of the proposal	2.80	810.00	2,268.00
Ramirez,Aaron	Senior	3/25/2021	T3 - Long Term Projections	Review presentation to AAFAP of Proponent 3/4 analysis decks	2.60	445.00	1,157.00
Kebhaj,Suhaib	Senior	3/25/2021	T3 - Long Term Projections	Review progress on FN 28	0.60	445.00	267.00
Ban,Menuka	Manager	3/25/2021	T3 - Long Term Projections	Review the Act 60 regulation text to identify places that needs revisions in order to create deliverable for the FOMB and DDEC team	2.90	595.00	1,725.50
Ban,Menuka	Manager	3/25/2021	T3 - Long Term Projections	Review the CTC estimate to send to McKinsey and the fiscal plan team	0.30	595.00	178.50
Barati Stec,Izabella	Manager	3/25/2021	T3 - Long Term Projections	Review the interpretations of eligibility of businesses / fiscal note on HB 28	1.60	595.00	952.00
Ban,Menuka	Manager	3/25/2021	T3 - Long Term Projections	Review the request made from the FOMB team on the Act 60 regulation review to identify the next steps	0.30	595.00	178.50
Kebhaj,Suhaib	Senior	3/25/2021	T3 - Long Term Projections	Review updated UI model after receiving new data	0.60	445.00	267.00
Chan,Jonathan	Manager	3/25/2021	T3 - Plan of Adjustment	Review updates to Relativity document review platform	0.30	595.00	178.50
Sarna,Shavi	Senior Manager	3/25/2021	T3 - Creditor Mediation Support	Redacted	1.20	720.00	864.00
Almbaid,Nahla	Staff	3/25/2021	T3 - Long Term Projections	Summarize and incorporate new USDOL data to UI model	1.80	245.00	441.00
Ban,Menuka	Manager	3/25/2021	T3 - Long Term Projections	Summarize the files descriptions related to the shift share analysis results for NAICS 3 and 6 digits to the real estate team	0.30	595.00	178.50
Ramirez,Jessica I.	Senior	3/25/2021	T3 - Plan of Adjustment	Update account holder tracker to incorporate updates to the requests to be sent to the agencies for the 03/31/2021 reporting period.	1.20	445.00	534.00
Heath,Emma	Senior Manager	3/25/2021	T3 - Long Term Projections	Update ARP, CRRSA and CARES estimates following alignment with McKinsey team.	0.90	720.00	648.00
Soutendijk,Tyler	Staff	3/25/2021	T3 - Long Term Projections	Update COVID comparison series for Puerto Rico and the United States in Monthly Economic Update	0.60	245.00	147.00
Heath,Emma	Senior Manager	3/25/2021	T3 - Long Term Projections	Update COVID relief public board meeting presentation following revisions to estimates	1.20	720.00	864.00
Heath,Emma	Senior Manager	3/25/2021	T3 - Long Term Projections	Update COVID relief public board meeting presentation for comments from J. David (McKinsey)	0.20	720.00	144.00
Mairena,Daisy	Staff	3/25/2021	T3 - Plan of Adjustment	Update draft email to Authority for the Financing of Infrastructure of Puerto Rico regarding no new/closed accounts as of 3/25/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	3/25/2021	T3 - Plan of Adjustment	Update draft email to Department of Family regarding no new/closed accounts as of 3/25/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/25/2021	T3 - Plan of Adjustment	Update draft email to Electric Power Authority (PREPA) regarding no new/closed accounts as of 3/25/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/25/2021	T3 - Plan of Adjustment	Update draft email to Family and Children Administration regarding no new/closed accounts as of 3/25/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/25/2021	T3 - Plan of Adjustment	Update draft email to Municipal Revenue Collection centre (CRIM) regarding no new/closed accounts as of 3/25/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/25/2021	T3 - Plan of Adjustment	Update draft email to Public Housing Administration regarding no new/closed accounts as of 3/25/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/25/2021	T3 - Plan of Adjustment	Update draft email to Retirement System for Employees of the Government and Judiciary Retirement System regarding no new/closed accounts as of 3/25/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Kebhaj, Suhaib	Senior	3/25/2021	T3 - Long Term Projections	Update measure of 25% increase in airline operation to reflect number of flights by major 7 airlines	2.60	445.00	1,157.00
Heath, Emma	Senior Manager	3/25/2021	T3 - Long Term Projections	Update nutrition assistance estimate calculation and public meeting slides for same.	0.40	720.00	288.00
Zipfel, Nathan	Staff	3/25/2021	T3 - Long Term Projections	Update spreadsheet matrix to categorize and analyze information	3.70	245.00	906.50
Soutendijk, Tyler	Staff	3/25/2021	T3 - Long Term Projections	Update timeseries graph for each real time indicator in Monthly Economic Update	2.10	245.00	514.50
Soutendijk, Tyler	Staff	3/25/2021	T3 - Long Term Projections	Update TSA throughput, Homebase indicators, and Discover Puerto Rico indicators for Monthly Economic Update	2.70	245.00	661.50
Knapp, Nicole Penelope	Senior	3/25/2021	T3 - Long Term Projections	Update weekly unemployment claims release from USDOL. Adjust forecasted unemployment to reflect the latest data trend	1.90	445.00	845.50
Meisel, Daniel	Staff	3/25/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and D Meisel (EY) to discuss PRIDCO deliverable strategy.	1.10	245.00	269.50
Anderson, Evan W	Manager	3/25/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and D Meisel (EY) to discuss PRIDCO deliverable strategy.	1.10	595.00	654.50
Nagarajan, Snigdha	Staff	3/25/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY) and B Happ (EY) to discuss third party sources that can be used for mobility analysis	1.00	245.00	245.00
Canter, Matthew Alan	Manager	3/25/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY) and M Canter (EY) to align workstreams and target immediate action items for PBA, spatial mapping and third party data sources	0.50	595.00	297.50
Nagarajan, Snigdha	Staff	3/25/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY) and M Canter (EY) to align workstreams and target immediate action items for PBA, spatial mapping and third party data sources	0.50	245.00	122.50
Nagarajan, Snigdha	Staff	3/25/2021	T3 - Long Term Projections	Participate in call with V Tucker (EY) and S Nagarajan (EY) on weekly cadence update	0.50	245.00	122.50
Bellas, Samuel Scott	Senior Manager	3/25/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Konstand (EY), S Bellas (EY), M Magrans (EY) to review PBA San Juan sample set deck and discuss revisions needed.	0.60	720.00	432.00
Konstand, Sara	Manager	3/25/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Konstand (EY), S Bellas (EY), M Magrans (EY) to review PBA San Juan sample set deck and discuss revisions needed.	0.60	595.00	357.00
Magrans, Michael J.	Partner/Principal	3/25/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Konstand (EY), S Bellas (EY), M Magrans (EY) to review PBA San Juan sample set deck and discuss revisions needed.	0.60	870.00	522.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Najder,Michal	Senior	3/25/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Konstard (EY), S Bellas (EY), M Magrans (EY) to review PBA San Juan sample set deck and discuss revisions needed.	0.60	445.00	267.00
Canter,Matthew Alan	Manager	3/25/2021	T3 - Long Term Projections	Participate in call with D Alvarez (FOMB) about follow-up from Housing Finance call, PRIDCO deck, PBA, and tourism workstream	0.30	595.00	178.50
Canter,Matthew Alan	Manager	3/25/2021	T3 - Long Term Projections	Conduct brief review of documents provided by M Paniagua (PRIDCO) to understand outstanding questions/items and to incorporate into PRIDCO deck	0.20	595.00	119.00
Canter,Matthew Alan	Manager	3/25/2021	T3 - Long Term Projections	Communicate to team members regarding PRIDCO updates, PBA, and tourism	0.30	595.00	178.50
Clawson,Stephen	Senior	3/25/2021	T3 - Long Term Projections	Compile asset management leading practices for PBA office portfolio to inform client path forward for management of real estate	2.20	445.00	979.00
Konstand,Sara	Manager	3/25/2021	T3 - Long Term Projections	Finalize space and cost savings estimates based on new data set	0.80	595.00	476.00
Meisel,Daniel	Staff	3/25/2021	T3 - Long Term Projections	Audit revamped PRIDCO calculations to ensure accuracy.	0.50	245.00	122.50
Meisel,Daniel	Staff	3/25/2021	T3 - Long Term Projections	Prepare PowerPoint slide summarizing PRIDCO portfolio findings related to regional analytics, highlighting strategic insights related to findings.	1.30	245.00	318.50
Meisel,Daniel	Staff	3/25/2021	T3 - Long Term Projections	Prepare PowerPoint slide summarizing PRIDCO portfolio findings related to municipality level analytics, highlighting strategic insights related to findings.	1.60	245.00	392.00
Meisel,Daniel	Staff	3/25/2021	T3 - Long Term Projections	Prepare PowerPoint slide summarizing PRIDCO portfolio findings related to primary use type analytics, highlighting strategic insights related to findings.	1.40	245.00	343.00
Nagarajan,Snigdha	Staff	3/25/2021	T3 - Long Term Projections	Review updated dashboard prepared by EY Team	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	3/25/2021	T3 - Long Term Projections	Primary research and review of zoning rates provided by client	0.80	245.00	196.00
Nagarajan,Snigdha	Staff	3/25/2021	T3 - Long Term Projections	Prepare bucketing data to incorporate rates for zones	0.60	245.00	147.00
Nagarajan,Snigdha	Staff	3/25/2021	T3 - Long Term Projections	Identify municipalities and regions from zones mentioned in maps comparing with Puerto Rico map	3.10	245.00	759.50
Nagarajan,Snigdha	Staff	3/25/2021	T3 - Long Term Projections	Incorporate ceiling heights and zones rates into the above/below analysis for the dashboard	0.90	245.00	220.50
Najder,Michal	Senior	3/25/2021	T3 - Long Term Projections	Complete part 1 of PBA deck edits based on partner/principal feedback from discussion.	1.60	445.00	712.00
Canter,Matthew Alan	Manager	3/25/2021	T3 - Long Term Projections	Continue refining project management workplan	0.20	595.00	119.00
Culp,Noelle B.	Senior	3/25/2021	T3 - Long Term Projections	Calculate ERS FP cost by agency code for active, ineligible participants	1.10	405.00	445.50
Culp,Noelle B.	Senior	3/25/2021	T3 - Long Term Projections	Calculate ERS FP cost by agency code for active, eligible participants	1.20	405.00	486.00
Good JR,Clark E	Manager	3/25/2021	T3 - Long Term Projections	Review duplicate records in retiree experience for TRS to identify manner to resolve so that proper record is projected moving forward	0.30	519.00	155.70
Good JR,Clark E	Manager	3/25/2021	T3 - Long Term Projections	Participate in call with J Nguyen (EY), C Nichols (EY) and C Good (EY) to discuss mechanisms for measuring experience update on baseline pre freeze projected TRS costs	0.40	519.00	207.60
Good JR,Clark E	Manager	3/25/2021	T3 - Long Term Projections	Review preliminary valuation system calculations for TRS to identify manner in which experience adjustment can be most efficiently applied	0.40	519.00	207.60
Good JR,Clark E	Manager	3/25/2021	T3 - Long Term Projections	Participate in call with C Nichols (EY) and C Good (EY) to discuss TRS experience to assess ability to make experience adjustment	0.60	519.00	311.40
Good JR,Clark E	Manager	3/25/2021	T3 - Long Term Projections	Review TRS budget differences from paygo projections given updates to the experience data on high level first pass to assess viability of approach	0.70	519.00	363.30
Good JR,Clark E	Manager	3/25/2021	T3 - Long Term Projections	Review comparison of retirees in 2017 Milliman data vs 2020 December paygo file as compiled by team to analyze potential impact in experience assumptions used for fiscal plan TRS calculations	1.20	519.00	622.80
Good JR,Clark E	Manager	3/25/2021	T3 - Long Term Projections	Analyze participants who received contribution refunds since the fiscal plan census date to identify if experience is consistent with prior assumption	1.60	519.00	830.40

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nguyen,Jimmy Hoang Huy	Staff	3/25/2021	T3 - Long Term Projections	Participate in call with J Nguyen (EY), C Nichols (EY) and C Good (EY) to discuss mechanisms for measuring experience update on baseline pre freeze projected TRS costs	0.40	271.00	108.40
Nguyen,Jimmy Hoang Huy	Staff	3/25/2021	T3 - Long Term Projections	Assess the impact on pre-freeze TRS plan liability after updating for census data for inactive participants	1.30	271.00	352.30
Nguyen,Jimmy Hoang Huy	Staff	3/25/2021	T3 - Long Term Projections	Assess the impact on pre-freeze TRS plan liability after updating for census data for LOA participants	1.40	271.00	379.40
Nguyen,Jimmy Hoang Huy	Staff	3/25/2021	T3 - Long Term Projections	Assess the impact on pre-freeze TRS plan liability after updating mortality assumptions for inactive participants	1.50	271.00	406.50
Nichols,Carly	Senior Manager	3/25/2021	T3 - Long Term Projections	Participate in call with J Nguyen (EY), C Nichols (EY) and C Good (EY) to discuss mechanisms for measuring experience update on baseline pre freeze projected TRS costs	0.40	655.00	262.00
Nichols,Carly	Senior Manager	3/25/2021	T3 - Long Term Projections	Participate in call with C Nichols (EY) and C Good (EY) to discuss TRS experience to assess ability to make experience adjustment	0.60	655.00	393.00
Nichols,Carly	Senior Manager	3/25/2021	T3 - Long Term Projections	Review TRS valuation system coding modifications related to experience update to baseline pre freeze projected costs	1.60	655.00	1,048.00
Stricklin,Todd	Senior	3/25/2021	T3 - Long Term Projections	Prepare an exhibit summarizing ERS FY20-FY49 nominal costs for Act 80 based on 2019 government-provided data for Fiscal Plan entities only	0.70	405.00	283.50
Gelfond,Hilary	Staff	3/26/2021	T3 - Long Term Projections	Add qualification scenario for service providers to model for fiscal note on act 28	1.10	245.00	269.50
Christian,Adam	Senior Manager	3/26/2021	T3 - Long Term Projections	Additional research on PR transportation system to validate reasonableness of assumptions on PR share	0.10	720.00	72.00
Matla,Jonathan	Senior	3/26/2021	T3 - Long Term Projections	Address leadership feedback questions in the PRIDCO Fiscal Plan question list before submission to FOMB	2.60	445.00	1,157.00
Soutendijk,Tyler	Staff	3/26/2021	T3 - Long Term Projections	Address manager comments on Monthly Economic Update slides	0.60	245.00	147.00
Matla,Jonathan	Senior	3/26/2021	T3 - Long Term Projections	Address second round of leadership feedback questions in the PRIDCO Fiscal Plan question list before submission to FOMB	1.80	445.00	801.00
Mullins,Daniel R	Executive Director	3/26/2021	T3 - Long Term Projections	Amend Act 60 regulations general framework for ROI/NPV and specifying that full specification will be incorporated into DDEC Circular	1.10	810.00	891.00
Knapp,Nicole Penelope	Senior	3/26/2021	T3 - Long Term Projections	Amend MEU data feeding into slide 6 on uptake in unemployment programs	1.60	445.00	712.00
Santambrogio,Juan	Executive Director	3/26/2021	T3 - Long Term Projections	Amend presentation regarding considerations on proposed parametric insurance	0.60	810.00	486.00
LeBlanc,Samantha	Senior	3/26/2021	T3 - Long Term Projections	Analyze budget adjustments in updated Fiscal Plan	1.60	445.00	712.00
LeBlanc,Samantha	Senior	3/26/2021	T3 - Long Term Projections	Analyze SRF adjustments in updated Fiscal Plan	1.70	445.00	756.50
Soutendijk,Tyler	Staff	3/26/2021	T3 - Long Term Projections	Calculate extension of Government Expenditure series for EFW and BEA indices in Puerto Rico Economic Monitor	0.80	245.00	196.00
Barati Stec,Izabella	Manager	3/26/2021	T3 - Long Term Projections	Comment on and amend the section on potential effects of the fiscal note on HB 456 (tax and fees deduction for buyers of real estates with a value below \$300,000 that has not recently been sold)	1.30	595.00	773.50
Barati Stec,Izabella	Manager	3/26/2021	T3 - Long Term Projections	Compare Act 60 and the new incentive regulations' provisions on property tax exemptions	1.20	595.00	714.00
Barati Stec,Izabella	Manager	3/26/2021	T3 - Long Term Projections	Compare old and new regulation on tax credit sales (Act 60 discussion)	1.70	595.00	1,011.50
Gelfond,Hilary	Staff	3/26/2021	T3 - Long Term Projections	Compose legislative text on reporting standards to improve Act 60 regulation	2.10	245.00	514.50
Gelfond,Hilary	Staff	3/26/2021	T3 - Long Term Projections	Compose legislative text on sunset periods of tax exemptions to improve Act 60 regulation	2.40	245.00	588.00
Gelfond,Hilary	Staff	3/26/2021	T3 - Long Term Projections	Compose legislative text on terms of tax credit receipt to improve Act 60 regulation	2.90	245.00	710.50
Zhao,Leqi	Senior	3/26/2021	T3 - Long Term Projections	Discuss methodology for stimulus impact on unemployment for unemployment forecast	1.10	445.00	489.50
Campbell,Nnaji-Semayi	Senior	3/26/2021	T3 - Long Term Projections	Draft and update summary points for proponents comparison	0.80	445.00	356.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky, Shawn	Manager	3/26/2021	T3 - Plan of Adjustment	Draft correspondence on updates from call with A&M on proposed efforts to expedite Hacienda's review of Title III tax claims, credits, and carry forwards	0.30	595.00	178.50
Rubin, Joshua A.	Staff	3/26/2021	T3 - Long Term Projections	Draft SAS code to create long-form dataset by county and month including state and national recession indicators, PPP loans, unemployment rate, and COVID cases	1.60	245.00	392.00
Barati Stec, Izabella	Manager	3/26/2021	T3 - Long Term Projections	Draft suggestions on the geographic scope of tax exemptions, for the Amended Act 60	1.60	595.00	952.00
Barati Stec, Izabella	Manager	3/26/2021	T3 - Long Term Projections	Draft suggestions to sections of amended Act 60, on transferability of credits	1.80	595.00	1,071.00
Kebhaj, Suhaib	Senior	3/26/2021	T3 - Long Term Projections	Draft summary of issues that require clarifications from client on FN 28	0.80	445.00	356.00
Heath, Emma	Senior Manager	3/26/2021	T3 - Long Term Projections	Email correspondence with A. Chepenik (EY) regarding higher education estimates for ARP	0.30	720.00	216.00
Heath, Emma	Senior Manager	3/26/2021	T3 - Long Term Projections	Email to A. Chepenik (EY) regarding maintenance of effort requirement associated with ARP and CARES education funding	0.20	720.00	144.00
Heath, Emma	Senior Manager	3/26/2021	T3 - Plan of Adjustment	Email to Proskauer regarding status of document collation for disclosure statement dataroom	0.20	720.00	144.00
Heath, Emma	Senior Manager	3/26/2021	T3 - Long Term Projections	Email to R. Fuentes (FOMB) regarding maintenance of effort requirement associated with ARP and CARES education funding	0.20	720.00	144.00
Campbell, Nnaji-Semayi	Senior	3/26/2021	T3 - Long Term Projections	Final deck proof-read and updates of proponents 3/4	1.60	445.00	712.00
Latham, Willow Genevieve	Senior	3/26/2021	T3 - Long Term Projections	Final read-through of Proponents 3/4 analysis decks	0.60	445.00	267.00
Zipfel, Nathan	Staff	3/26/2021	T3 - Long Term Projections	Finalize internal presentation memo deck with findings from research	3.30	245.00	808.50
Zipfel, Nathan	Staff	3/26/2021	T3 - Long Term Projections	Finalize research investigation into HR2's funding provisions regarding PR	4.20	245.00	1,029.00
Berger, Daniel L.	Manager	3/26/2021	T3 - Long Term Projections	Full review of real time indicators (check all calculations etc.) for MEU for FOMB	1.20	595.00	714.00
Soutendijk, Tyler	Staff	3/26/2021	T3 - Long Term Projections	Incorporate EFW and BEA indices to Monthly Economic Update workflow	2.10	245.00	514.50
Berger, Daniel L.	Manager	3/26/2021	T3 - Long Term Projections	Initial review of MEU PREM slides	0.80	595.00	476.00
Yodice, Frank	Senior	3/26/2021	T3 - Long Term Projections	Listen to PR Public Board meeting section on COVID Relief	0.20	445.00	89.00
Eaton, Gregory William	Senior Manager	3/26/2021	T3 - Long Term Projections	Parametric Analysis and review of Fiscal Plan	0.50	720.00	360.00
Zipfel, Nathan	Staff	3/26/2021	T3 - Long Term Projections	Participate in call with A Christian (EY) and N Zipfel (EY) to discuss final changes and adjustments to research and internal presentation memo deck	0.70	245.00	171.50
Christian, Adam	Senior Manager	3/26/2021	T3 - Long Term Projections	Participate in call with A Christian (EY) and N Zipfel (EY) to discuss final changes and adjustments to research and internal presentation memo deck	0.70	720.00	504.00
Heath, Emma	Senior Manager	3/26/2021	T3 - Long Term Projections	Participate in call with E Heath (EY) and R. Fuentes (FOMB) regarding maintenance of effort requirement associated with ARP and CARES education funding	0.20	720.00	144.00
Heath, Emma	Senior Manager	3/26/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and R. Feldman (Ankura) regarding COVID-19 relief estimates	0.10	720.00	72.00
Heath, Emma	Senior Manager	3/26/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), J. Santambrogio (EY) and E. Dinnen (EY) regarding collation of documents for dataroom related to disclosure statement.	0.20	720.00	144.00
Santambrogio, Juan	Executive Director	3/26/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), J. Santambrogio (EY) and E. Dinnen (EY) regarding collation of documents for dataroom related to disclosure statement.	0.20	810.00	162.00
Dinnen, Eric	Senior Manager	3/26/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), J. Santambrogio (EY) and E. Dinnen (EY) regarding collation of documents for dataroom related to disclosure statement.	0.20	720.00	144.00
Ramirez, Jessica I.	Senior	3/26/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY), J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss remaining action items as of 3/26/2021 to prepare for March 31, 2021, rolforward period.	0.20	445.00	89.00
Sanchez-Riveron, Déborah	Staff	3/26/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY), J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss remaining action items as of 3/26/2021 to prepare for March 31, 2021, rolforward period.	0.20	245.00	49.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	3/26/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY), J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss remaining action items as of 3/26/2021 to prepare for March 31, 2021, rollforward period.	0.20	595.00	119.00
Dubinsky,Shawn	Manager	3/26/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Tague,Robert	Executive Director	3/26/2021	T3 - Plan of Adjustment	Participate in call with Prime Clerk, Proskauer, FOMB, and EY to discuss POA balloting specific to pension and AFSCME claims. EY participants include R Tague (EY), J Santambrogio (EY), and C Good (EY)	0.80	810.00	648.00
Good JR,Clark E	Manager	3/26/2021	T3 - Plan of Adjustment	Participate in call with Prime Clerk, Proskauer, FOMB, and EY to discuss POA balloting specific to pension and AFSCME claims. EY participants include R Tague (EY), J Santambrogio (EY), and C Good (EY)	0.80	519.00	415.20
Santambrogio,Juan	Executive Director	3/26/2021	T3 - Plan of Adjustment	Participate in call with Prime Clerk, Proskauer, FOMB, and EY to discuss POA balloting specific to pension and AFSCME claims. EY participants include R Tague (EY), J Santambrogio (EY), and C Good (EY)	0.80	810.00	648.00
Panagiotakis,Sofia	Senior Manager	3/26/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), G. Zimmerly (FOMB) and L. Klumper (FOMB) to discuss revisions to Medicaid costs in the latest draft of the fiscal plan.	0.50	720.00	360.00
Heath,Emma	Senior Manager	3/26/2021	T3 - Long Term Projections	Participate in meeting with EY, John Hill, FOMB and Hacienda regarding observations on Hacienda's work plan and sharing best practices related to reform of fiscal functions. EY participants: J. Santambrogio (EY), E. Heath (EY) and J. Merchan (EY)	0.90	720.00	648.00
Merchan,Janeth K	Manager	3/26/2021	T3 - Long Term Projections	Participate in meeting with EY, John Hill, FOMB and Hacienda regarding observations on Hacienda's work plan and sharing best practices related to reform of fiscal functions. EY participants: J. Santambrogio (EY), E. Heath (EY) and J. Merchan (EY)	0.90	595.00	535.50
Santambrogio,Juan	Executive Director	3/26/2021	T3 - Long Term Projections	Participate in meeting with EY, John Hill, FOMB and Hacienda regarding observations on Hacienda's work plan and sharing best practices related to reform of fiscal functions. EY participants: J. Santambrogio (EY), E. Heath (EY) and J. Merchan (EY)	0.90	810.00	729.00
Heath,Emma	Senior Manager	3/26/2021	T3 - Long Term Projections	Participate in press conference following public board meeting to address questions regarding COVID relief.	0.60	720.00	432.00
Heath,Emma	Senior Manager	3/26/2021	T3 - Long Term Projections	Participate in public board meeting (in green room) regarding COVID relief funds and other matters.	1.70	720.00	1,224.00
Santambrogio,Juan	Executive Director	3/26/2021	T3 - Long Term Projections	Participate in public board meeting regarding various case issues	1.60	810.00	1,296.00
Yang,Tianyi	Manager	3/26/2021	T3 - Long Term Projections	Participate on call with F. Mira (EY) and T. Yang (EY) to discuss updates to financial sections of Proponent 3 & 4	0.90	595.00	535.50
Mira,Francisco Jose	Senior Manager	3/26/2021	T3 - Long Term Projections	Participate on call with F. Mira (EY) and T. Yang (EY) to discuss updates to financial sections of Proponent 3 & 4	0.90	720.00	648.00
Latham,Willow Genevieve	Senior	3/26/2021	T3 - Long Term Projections	Participate on call with W. Latham (EY), F. Mira (EY), N. Campbell (EY) to discuss final draft updates to Proponent 3&4	0.70	445.00	311.50
Campbell,Nnaji-Semayi	Senior	3/26/2021	T3 - Long Term Projections	Participate on call with W. Latham (EY), F. Mira (EY), N. Campbell (EY) to discuss final draft updates to Proponent 3&4	0.70	445.00	311.50
Mira,Francisco Jose	Senior Manager	3/26/2021	T3 - Long Term Projections	Participate on call with W. Latham (EY), F. Mira (EY), N. Campbell (EY) to discuss final draft updates to Proponent 3&4	0.70	720.00	504.00
Venkatramanan,Siddhu	Manager	3/26/2021	T3 - Plan of Adjustment	Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workflow for the week ending 3/26/2021	2.80	595.00	1,666.00
Mullins,Daniel R	Executive Director	3/26/2021	T3 - Long Term Projections	Prepare Act 60 regulations contents and scope of annual reports regarding employment, investment, supplier purchases and overall detail of reporting	1.10	810.00	891.00
Mullins,Daniel R	Executive Director	3/26/2021	T3 - Long Term Projections	Prepare Act 60 regulations revision to the scope of discretion of the DDEC secretary and Establishing the Economic Incentives Review Board responsibilities and language for regulatory text	2.40	810.00	1,944.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	3/26/2021	T3 - Plan of Adjustment	Prepare analysis to determine prioritization of account holder outreach procedures for Non-Title III entities to rollforward cash balances to the 03/31/2021 testing period.	1.20	445.00	534.00
Ramirez, Jessica I.	Senior	3/26/2021	T3 - Plan of Adjustment	Prepare analysis to determine prioritization of account holder outreach procedures for Title III entities to rollforward cash balances to the 03/31/2021 testing period.	1.10	445.00	489.50
Ban, Menuka	Manager	3/26/2021	T3 - Long Term Projections	Prepare detailed instruction for the team to complete various section of the Act 60 regulation review and provide materials for the review matrix	1.20	595.00	714.00
Mackie, James	Executive Director	3/26/2021	T3 - Long Term Projections	Prepare detailed language for revised Act 60 regulations	2.10	810.00	1,701.00
Dubinsky, Shawn	Manager	3/26/2021	T3 - Long Term Projections	Prepare draft presentation and supporting financial analysis of AFFAF and Municipality of Hatillo's Section 207 request seeking authorization to refinance maturing debt	0.80	595.00	476.00
Almbaid, Nahla	Staff	3/26/2021	T3 - Long Term Projections	Prepare Exported PRDOL data from monthly release	2.10	245.00	514.50
Heath, Emma	Senior Manager	3/26/2021	T3 - Plan of Adjustment	Prepare listing of source documents required for data room for disclosure statement	3.60	720.00	2,592.00
Mullins, Daniel R	Executive Director	3/26/2021	T3 - Long Term Projections	Prepare requirements of Liaison Officer and consideration of views of interagency actors and municipalities	1.30	810.00	1,053.00
Rubin, Joshua A.	Staff	3/26/2021	T3 - Long Term Projections	Prepare table of monthly COVID cases by county using data from John's Hopkins	1.60	245.00	392.00
Rubin, Joshua A.	Staff	3/26/2021	T3 - Long Term Projections	Prepare table showing employment recovery by sector in Puerto Rico through January 2021	1.20	245.00	294.00
Rubin, Joshua A.	Staff	3/26/2021	T3 - Long Term Projections	Prepare table showing employment recovery by sector in the United States through January 2021	1.30	245.00	318.50
Rubin, Joshua A.	Staff	3/26/2021	T3 - Long Term Projections	Prepare table showing employment recovery in top and bottom performing states with respect to Leisure & Entertainment	1.30	245.00	318.50
Rubin, Joshua A.	Staff	3/26/2021	T3 - Long Term Projections	Prepare table showing employment recovery in top and bottom performing states with respect to Trade, Transportation and Utilities	1.20	245.00	294.00
Ban, Menuka	Manager	3/26/2021	T3 - Long Term Projections	Provide recommendations on the sections related to auditing requirement in the Act 60 regulations incorporating information through best practices in the United States	2.50	595.00	1,487.50
Ban, Menuka	Manager	3/26/2021	T3 - Long Term Projections	Provide recommendations on the sections related to public reporting requirement in the Act 60 regulations incorporating information through best practices in the United States	2.70	595.00	1,606.50
Kebhaj, Suhaib	Senior	3/26/2021	T3 - Long Term Projections	Provide suggested regulatory text for Article 3000.01(b)(5)-1	2.10	445.00	934.50
Kebhaj, Suhaib	Senior	3/26/2021	T3 - Long Term Projections	Provide suggested regulatory text for Article 3000.01(b)(5)-2	2.20	445.00	979.00
Kebhaj, Suhaib	Senior	3/26/2021	T3 - Long Term Projections	Provide suggested regulatory text for Article 3000.01(b)(5)-3	2.40	445.00	1,068.00
Christian, Adam	Senior Manager	3/26/2021	T3 - Long Term Projections	Quality control review of preliminary findings on PR funding estimates	2.20	720.00	1,584.00
Campbell, Nnaji-Semayi	Senior	3/26/2021	T3 - Long Term Projections	Research AAFAF proponent personnel question	0.70	445.00	311.50
Latham, Willow Genevieve	Senior	3/26/2021	T3 - Long Term Projections	Research on key personnel question raised by AAFAF selection committee and drafting of summary email to F. Mira (EY)	2.30	445.00	1,023.50
Soutendijk, Tyler	Staff	3/26/2021	T3 - Long Term Projections	Research state-wide Electric Vehicle information for PREPA team	0.40	245.00	98.00
Mullins, Daniel R	Executive Director	3/26/2021	T3 - Long Term Projections	Review Act 60 revisions to criteria considered in project applications	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	3/26/2021	T3 - Plan of Adjustment	Review analysis of long term financial projections related to POA terms and pension trust contributions	0.80	810.00	648.00
Heath, Emma	Senior Manager	3/26/2021	T3 - Plan of Adjustment	Review and update disclosure statement for updates for April 2 filing date.	1.30	720.00	936.00
Heath, Emma	Senior Manager	3/26/2021	T3 - Long Term Projections	Review and update guiding questions for PRIDCO fiscal plan review	0.90	720.00	648.00
Heath, Emma	Senior Manager	3/26/2021	T3 - Long Term Projections	Review COVID relief funding materials in preparation for public boarding meeting regarding same.	0.60	720.00	432.00
Mullins, Daniel R	Executive Director	3/26/2021	T3 - Long Term Projections	Review DDEC Act 60 Regulation revised regulatory language and scope of regulatory provision to consider and matrix framework for compiling substantive text adjustments	0.80	810.00	648.00
Kebhaj, Suhaib	Senior	3/26/2021	T3 - Long Term Projections	Review directions for drafting suggested regulatory language for act 60 regulations	0.50	445.00	222.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	3/26/2021	T3 - Plan of Adjustment	Review document production list analysis for 12/31/2020 reporting period as of 3/26/2021.	0.90	595.00	535.50
Dubinsky,Shawn	Manager	3/26/2021	T3 - Plan of Adjustment	Review draft update of Disclosure Statement to understand the treatment of dissenting and accepting pensioners to ensure consistencies with Plan of Adjustment	0.90	595.00	535.50
Yang,Tianyi	Manager	3/26/2021	T3 - Long Term Projections	Review financial statements again to check opinion sections	0.90	595.00	535.50
Dubinsky,Shawn	Manager	3/26/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Heath,Emma	Senior Manager	3/26/2021	T3 - Long Term Projections	Review PRIDCO review template in preparation of receipt of fiscal plan from PRIDCO	0.40	720.00	288.00
Ban,Menuka	Manager	3/26/2021	T3 - Long Term Projections	Review progress made in the March monthly economic update PowerPoint slides to provide further instructions to the team to finalize the document	0.80	595.00	476.00
Santambrogio,Juan	Executive Director	3/26/2021	T3 - Long Term Projections	Review public board meeting draft script	0.60	810.00	486.00
Mackie,James	Executive Director	3/26/2021	T3 - Long Term Projections	Review revised Act 60 regulations	1.60	810.00	1,296.00
Dorgo,Michael James	Senior	3/26/2021	T3 - Long Term Projections	Review the 1. Hatillo - 207 Request Debt Transaction deck and provide input and comments on content for team review	0.80	445.00	356.00
Dorgo,Michael James	Senior	3/26/2021	T3 - Long Term Projections	Review the 3. Dorado - 207 Request Debt Transaction deck and provide input and comments on content for team review	0.80	445.00	356.00
Barati Stec,Izabella	Manager	3/26/2021	T3 - Long Term Projections	Review the new incentives regulations sections in relation to sale of credits (Act 60 discussion)	2.80	595.00	1,666.00
Panagiotakis,Sofia	Senior Manager	3/26/2021	T3 - Long Term Projections	Review the preliminary DRF impact in the draft FP.	0.30	720.00	216.00
Tan,Riyandi	Manager	3/26/2021	T3 - Long Term Projections	Revise 30 year cash projection model to account for timing adjustments for contingent value instrument, pension trust, and cash disbursements.	1.20	595.00	714.00
Yang,Tianyi	Manager	3/26/2021	T3 - Long Term Projections	Revise financial sections of Proponent 3 & 4 based on discussion	1.20	595.00	714.00
Knapp,Nicole Penelope	Senior	3/26/2021	T3 - Long Term Projections	Revise FN 456 to use the 75th percentile of income for the tax deductions instead of the median since PR is relatively poor and housing is so expensive. Median isn't likely to be purchasing	1.90	445.00	845.50
Soutendijk,Tyler	Staff	3/26/2021	T3 - Long Term Projections	Update non-real time indicator slides in Monthly Economic Update PowerPoint	0.20	245.00	49.00
Soutendijk,Tyler	Staff	3/26/2021	T3 - Long Term Projections	Update state employment comparison between Puerto Rico and other US states in MEU	0.40	245.00	98.00
Knapp,Nicole Penelope	Senior	3/26/2021	T3 - Long Term Projections	Update text of FN 456 to include the property tax estimate and update all headline estimates to include a subtotal and a total once it is included	1.60	445.00	712.00
Bellas,Samuel Scott	Senior Manager	3/26/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY) and S Bellas (EY) to discuss next steps and deliverables for next week PBA and PRIDCO analysis.	0.20	720.00	144.00
Najder,Michal	Senior	3/26/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY) and S Bellas (EY) to discuss next steps and deliverables for next week PBA and PRIDCO analysis.	0.20	445.00	89.00
Clawson,Stephen	Senior	3/26/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Konstand (EY), and S Clawson (EY) to discuss weekly status update deck to client and action items for next week.	0.40	445.00	178.00
Konstand,Sara	Manager	3/26/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Konstand (EY), and S Clawson (EY) to discuss weekly status update deck to client and action items for next week.	0.40	595.00	238.00
Najder,Michal	Senior	3/26/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Konstand (EY), and S Clawson (EY) to discuss weekly status update deck to client and action items for next week.	0.40	445.00	178.00
Canter,Matthew Alan	Manager	3/26/2021	T3 - Long Term Projections	Prepare workplan for week of 3/29 - 4/2 and status update	1.30	595.00	773.50
Canter,Matthew Alan	Manager	3/26/2021	T3 - Long Term Projections	Review economic analysis provided by QUEST colleagues to determine who to incorporate findings and datapoints in real estate analysis	0.50	595.00	297.50
Canter,Matthew Alan	Manager	3/26/2021	T3 - Long Term Projections	Send via email request for Housing Finance data to D Alvarez (FOMB)	0.30	595.00	178.50
Canter,Matthew Alan	Manager	3/26/2021	T3 - Long Term Projections	Prepare outline for Tourism slides	0.40	595.00	238.00
Canter,Matthew Alan	Manager	3/26/2021	T3 - Long Term Projections	Review PRIDCO data from Marlena Paniagua (PRIDCO) and provide recommendations to team on how to incorporate into our analysis	1.20	595.00	714.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Clawson,Stephen	Senior	3/26/2021	T3 - Long Term Projections	Finalize asset management leading practices for PBA office portfolio to inform client path forward for management of real estate	2.80	445.00	1,246.00
Meisel,Daniel	Staff	3/26/2021	T3 - Long Term Projections	Prepare PowerPoint slide summarizing PRIDCO portfolio findings related to primary use type by region analytics, highlighting strategic insights related to findings.	1.20	245.00	294.00
Meisel,Daniel	Staff	3/26/2021	T3 - Long Term Projections	Review PRIDCO portfolio findings and analytics section and reviewed section flow consistency.	0.60	245.00	147.00
Nagarajan,Snigdha	Staff	3/26/2021	T3 - Long Term Projections	Review and learn economic data findings from market benchmarking	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	3/26/2021	T3 - Long Term Projections	Consolidate and summarize missing municipality data from consolidated source file	1.20	245.00	294.00
Nagarajan,Snigdha	Staff	3/26/2021	T3 - Long Term Projections	Consolidate underlying data for above/below analysis from PBIX dashboard	0.70	245.00	171.50
Nagarajan,Snigdha	Staff	3/26/2021	T3 - Long Term Projections	Perform scoring analysis to test potential of other properties in being successful hotels	2.40	245.00	588.00
Nagarajan,Snigdha	Staff	3/26/2021	T3 - Long Term Projections	Reflect scoring analysis of hotel data on dashboard	1.80	245.00	441.00
Najder,Michal	Senior	3/26/2021	T3 - Long Term Projections	Complete CRE portion of weekly status update deck to client.	0.20	445.00	89.00
Good JR,Clark E	Manager	3/26/2021	T3 - Long Term Projections	Review information received from McKinsey to assess what additional information is needed for the fiscal plan social security cost calculation	0.30	519.00	155.70
Good JR,Clark E	Manager	3/26/2021	T3 - Long Term Projections	Review TRS long term impact of additional retirement records from experience	0.30	519.00	155.70
Good JR,Clark E	Manager	3/26/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and C Ortiz (FOMB) to discuss qualified replacement plan requirements under SS law	0.40	519.00	207.60
Good JR,Clark E	Manager	3/26/2021	T3 - Long Term Projections	Review budget proposal deck for information on revisions to FY2022 budget to use in fiscal plan smoothing calculations	0.40	519.00	207.60
Good JR,Clark E	Manager	3/26/2021	T3 - Long Term Projections	Review pay history utilized from various sources to determine what additional updates are needed to complete Social Security calculation	0.40	519.00	207.60
Good JR,Clark E	Manager	3/26/2021	T3 - Long Term Projections	Review TRS results on unfrozen run in comparison to budget proposal for FY 2022 as well as projected actuals for FY2021	0.40	519.00	207.60
Good JR,Clark E	Manager	3/26/2021	T3 - Long Term Projections	Review Social Security revenue procedure 41-90 alongside 218 requirements laid out in IRS publication 963 to review language in letter to judges over social security requirements	0.50	519.00	259.50
Good JR,Clark E	Manager	3/26/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) regarding outstanding calculations for the fiscal plan	0.60	519.00	311.40
Good JR,Clark E	Manager	3/26/2021	T3 - Long Term Projections	Review allocation of budget adjustments to systems / fiscal plan entities	0.60	519.00	311.40
Good JR,Clark E	Manager	3/26/2021	T3 - Long Term Projections	Review updates to fiscal plan results for finalized budget decisions	0.80	519.00	415.20
Levy,Sheva R	Partner/Principal	3/26/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) regarding outstanding calculations for the fiscal plan	0.60	721.00	432.60
Nichols,Carly	Senior Manager	3/26/2021	T3 - Long Term Projections	Review TRS valuation system coding to assess impact of updating to 2020 experience data on freeze and cut calculations	0.70	655.00	458.50
Neziroski,David	Staff	3/26/2021	T3 - Fee Applications / Retention	Make additional changes to the January applicaton	2.10	245.00	514.50
Ban,Menuka	Manager	3/27/2021	T3 - Long Term Projections	Finalize the Act 60 regulation matrix with recommendations on text changes based on D. Mullins (EY) and J. Mackie (EY) feedback and send for final approval	2.10	595.00	1,249.50
Tan,Riyandi	Manager	3/27/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY) and R. Tan (EY) to discuss charts for incremental GF revenue and surplus from fiscal plan update.	0.40	595.00	238.00
Panagiotakis,Sofia	Senior Manager	3/27/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY) and R. Tan (EY) to discuss charts for incremental GF revenue and surplus from fiscal plan update.	0.40	720.00	288.00
Tan,Riyandi	Manager	3/27/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), J. Santambrogio (EY) and R. Tan (EY) to revise 30 year cash projections to include proposed budget decisions.	0.20	595.00	119.00
Santambrogio,Juan	Executive Director	3/27/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), J. Santambrogio (EY) and R. Tan (EY) to revise 30 year cash projections to include proposed budget decisions.	0.20	810.00	162.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Panagiotakis,Sofia	Senior Manager	3/27/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), J. Santambrogio (EY) and R. Tan (EY) to revise 30 year cash projections to include proposed budget decisions.	0.20	720.00	144.00
Tan,Riyandi	Manager	3/27/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), J. Santambrogio (EY) and R. Tan (EY) to revise charts for incremental GF revenue and surplus from fiscal plan update.	0.30	595.00	178.50
Santambrogio,Juan	Executive Director	3/27/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), J. Santambrogio (EY) and R. Tan (EY) to revise charts for incremental GF revenue and surplus from fiscal plan update.	0.30	810.00	243.00
Panagiotakis,Sofia	Senior Manager	3/27/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), J. Santambrogio (EY) and R. Tan (EY) to revise charts for incremental GF revenue and surplus from fiscal plan update.	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	3/27/2021	T3 - Long Term Projections	Prepare projections for FY22 incremental budgetary decisions.	0.50	720.00	360.00
Mackie,James	Executive Director	3/27/2021	T3 - Long Term Projections	Review and amend QUEST suggestions on Act 60 regulations	1.30	810.00	1,053.00
Matla,Jonathan	Senior	3/27/2021	T3 - Long Term Projections	Review PRIDCO's 2021 fiscal plan draft	2.20	445.00	979.00
Tan,Riyandi	Manager	3/27/2021	T3 - Long Term Projections	Revise 30 year cash projections for updated budget decisions and fiscal plan surplus update.	1.40	595.00	833.00
Federbush,Samantha	Manager	3/27/2021	T3 - Long Term Projections	Analysis the ERS paygo cashflow with respect to the agency code	1.20	519.00	622.80
Mullins,Daniel R	Executive Director	3/28/2021	T3 - Long Term Projections	Amend Act 60 regulation document and summary of content for FOMB	1.40	810.00	1,134.00
Chepenik,Adam Brandon	Partner/Principal	3/28/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Mackie,James	Executive Director	3/28/2021	T3 - Long Term Projections	Amend QUEST comments on Act 60 regulations	0.70	810.00	567.00
Christian,Adam	Senior Manager	3/28/2021	T3 - Long Term Projections	Final detailed review of preliminary estimates for HR2, transmittal of draft deliverable to A Chepenik (EY)	3.20	720.00	2,304.00
Mullins,Daniel R	Executive Director	3/28/2021	T3 - Long Term Projections	Prepare proposed regulator language and content for DDEC Act 60 regulations including excessive concentration of authority, solicitation of input from agencies and municipalities, expiration of decrees and tax credits, ROI methodology, reporting and auditing requirements, and conformance with charitable contributions requirements	2.90	810.00	2,349.00
Eaton,Gregory William	Senior Manager	3/28/2021	T3 - Long Term Projections	Review disclosure statement and provide documentation	0.60	720.00	432.00
Heath,Emma	Senior Manager	3/28/2021	T3 - Long Term Projections	Review PRIDCO fiscal plan received from PRIDCO	0.60	720.00	432.00
Culp,Noelle B.	Senior	3/28/2021	T3 - Long Term Projections	Calculate ERS FP cost by agency code for retired participants	0.80	405.00	324.00
Mullins,Daniel R	Executive Director	3/29/2021	T3 - Long Term Projections	Amend Fiscal Note HB28 analysis of airline incentives proposal	1.10	810.00	891.00
Mackie,James	Executive Director	3/29/2021	T3 - Long Term Projections	Amend Fiscal Note on 456	0.30	810.00	243.00
LeBlanc,Samantha	Senior	3/29/2021	T3 - Long Term Projections	Analyze SRF adjustments in updated Fiscal Plan in preparation for meeting with McKinsey	1.60	445.00	712.00
Tan,Riyandi	Manager	3/29/2021	T3 - Long Term Projections	Analyze SRF baseline build in fiscal plan to compare items included in baseline and against the sabana budget.	1.20	595.00	714.00
Latham,Willow Genevieve	Senior	3/29/2021	T3 - Long Term Projections	Call with A. Ramirez (EY) and W.Latham (EY) to discuss plan for finalizing summary comparative analysis slides	0.60	445.00	267.00
Ramirez,Aaron	Senior	3/29/2021	T3 - Long Term Projections	Call with A. Ramirez (EY) and W.Latham (EY) to discuss plan for finalizing summary comparative analysis slides	0.60	445.00	267.00
Berger,Daniel L.	Manager	3/29/2021	T3 - Long Term Projections	Check consistency across all 45 slides	0.80	595.00	476.00
Knapp,Nicole Penelope	Senior	3/29/2021	T3 - Long Term Projections	Clarify property tax ETR in FN 456. ETR should be lower for houses under 300k because of mass exonerations and exemptions. Indicate we will update next round	1.40	445.00	623.00
Jacobsen,Katherine Anne	Senior	3/29/2021	T3 - Plan of Adjustment	Collect documents for COR3 Recovery Program funding for Puerto Rico for disclosure statement data room	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	3/29/2021	T3 - Plan of Adjustment	Collect historical tax credit documents for the disclosure statement data room	1.10	445.00	489.50
Jacobsen,Katherine Anne	Senior	3/29/2021	T3 - Plan of Adjustment	Collect historical tax revenue reports from Hacienda (Treasury) for the disclosure statement data room	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	3/29/2021	T3 - Plan of Adjustment	Collect pension documents related to the fiscal plan for the disclosure statement data room	0.30	445.00	133.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Soutendijk, Tyler	Staff	3/29/2021	T3 - Long Term Projections	Compile data components and draft descriptions of indicators for Puerto Rico Economic Monitor online dashboard update	1.70	245.00	416.50
Venkatramanan, Siddhu	Manager	3/29/2021	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly as of 03/29/2021.	1.80	595.00	1,071.00
Chepenik, Adam Brandon	Partner/Principal	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Jacobsen, Katherine Anne	Senior	3/29/2021	T3 - Plan of Adjustment	Draft email requesting sources for data on macroeconomics in disclosure statement for data room	0.60	445.00	267.00
Jacobsen, Katherine Anne	Senior	3/29/2021	T3 - Plan of Adjustment	Draft email to Proskauer with disclosure statement edits	0.80	445.00	356.00
Ramirez, Aaron	Senior	3/29/2021	T3 - Long Term Projections	Draft language related to Task 3 build out for Broadband Deployment	2.50	445.00	1,112.50
Rubin, Joshua A.	Staff	3/29/2021	T3 - Long Term Projections	Draft SAS code to create long-form dataset by county and month including state and national recession indicators, PPP loans, unemployment rate, and COVID cases	1.40	245.00	343.00
Heath, Emma	Senior Manager	3/29/2021	T3 - Long Term Projections	Email to A. Chepenik (EY) regarding proposed strategic restructuring alternatives for PRIDCO	0.40	720.00	288.00
Heath, Emma	Senior Manager	3/29/2021	T3 - Plan of Adjustment	Email to G. Eaton (EY) regarding source document for FEMA statements in disclosure statement.	0.30	720.00	216.00
Heath, Emma	Senior Manager	3/29/2021	T3 - Plan of Adjustment	Email to J. Santambrogio (EY) regarding additional documents for disclosure statement source document listing	0.20	720.00	144.00
Heath, Emma	Senior Manager	3/29/2021	T3 - Plan of Adjustment	Email to L. Stafford (Proskauer) regarding disclosure statement source document listing and process	0.50	720.00	360.00
Heath, Emma	Senior Manager	3/29/2021	T3 - Long Term Projections	Email to M. Canter regarding receipt of PRIDCO fiscal plan and recommendation required for incorporation	0.20	720.00	144.00
Barati Stec, Izabella	Manager	3/29/2021	T3 - Long Term Projections	Finalize the fiscal note on HB 456	2.30	595.00	1,368.50
Berger, Daniel L.	Manager	3/29/2021	T3 - Long Term Projections	Fix errors in spreadsheets that pull into real time indicators slide	0.60	595.00	357.00
Yodice, Frank	Senior	3/29/2021	T3 - Plan of Adjustment	Identify source documents pertaining for sections of the disclosure statement, including copies of relevant acts, AFFAF tax documents, and COVID Case data	1.10	445.00	489.50
Sarna, Shavi	Senior Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Sarna, Shavi	Senior Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.80	720.00	1,296.00
Tan, Riyandi	Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.30	595.00	773.50
Santambrogio, Juan	Executive Director	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.30	810.00	1,053.00
Panagiotakis, Sofia	Senior Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.30	720.00	936.00
Sarna, Shavi	Senior Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.30	720.00	936.00
Tan, Riyandi	Manager	3/29/2021	T3 - Long Term Projections	Participate in a call with R. Tan (EY), J. Gonzalez-Gariletti (McKinsey) and L. Sanchez (McKinsey) to discuss SRF baseline in fiscal plan.	0.60	595.00	357.00
Tan, Riyandi	Manager	3/29/2021	T3 - Long Term Projections	Participate in a call with S. Leblanc (EY) and R. Tan (EY) to discuss SRF budget in sabana to fiscal plan analysis.	0.50	595.00	297.50
LeBlanc, Samantha	Senior	3/29/2021	T3 - Long Term Projections	Participate in a call with S. Leblanc (EY) and R. Tan (EY) to discuss SRF budget in sabana to fiscal plan analysis.	0.50	445.00	222.50
Tan, Riyandi	Manager	3/29/2021	T3 - Long Term Projections	Participate in a call with S. Leblanc (EY) and R. Tan (EY) to discuss SRF budget to fiscal plan analysis.	0.40	595.00	238.00
LeBlanc, Samantha	Senior	3/29/2021	T3 - Long Term Projections	Participate in a call with S. Leblanc (EY) and R. Tan (EY) to discuss SRF budget to fiscal plan analysis.	0.40	445.00	178.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	3/29/2021	T3 - Plan of Adjustment	Participate in a discussion with E. Heath (EY) and E. Dinnen (EY) to align on disclosure statement data room request items	0.30	720.00	216.00
Dinnen,Eric	Senior Manager	3/29/2021	T3 - Plan of Adjustment	Participate in a discussion with E. Heath (EY) and E. Dinnen (EY) to align on disclosure statement dataroom request items	0.30	720.00	216.00
Sarna,Shavi	Senior Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Moran-Eserski,Javier	Senior	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.60	445.00	267.00
Burr,Jeremy	Manager	3/29/2021	T3 - Long Term Projections	Participate in call with A Lopez (FOMB) and J Burr (EY) to discuss the PRIDCO fiscal plan submission review timeline	0.30	595.00	178.50
Chepenik,Adam Brandon	Partner/Principal	3/29/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY) and E. Heath (EY) regarding PRIDCO fiscal plan received from PRIDCO.	0.30	870.00	261.00
Heath,Emma	Senior Manager	3/29/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY) and E. Heath (EY) regarding PRIDCO fiscal plan received from PRIDCO.	0.30	720.00	216.00
Chepenik,Adam Brandon	Partner/Principal	3/29/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), M. Glynn, A. Kleine (EY), E. Heath (EY), S. Sarna (EY), S. Panagiotakis (EY) and E. Dinnen (EY) to discuss progress on open items related to Municipalities, CRIM, Creditor Mediation and EITC	1.10	870.00	957.00
Sarna,Shavi	Senior Manager	3/29/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), M. Glynn, A. Kleine (EY), E. Heath (EY), S. Sarna (EY), S. Panagiotakis (EY) and E. Dinnen (EY) to discuss progress on open items related to Municipalities, CRIM, Creditor Mediation and EITC	1.10	720.00	792.00
Panagiotakis,Sofia	Senior Manager	3/29/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), M. Glynn, A. Kleine (EY), E. Heath (EY), S. Sarna (EY), S. Panagiotakis (EY) and E. Dinnen (EY) to discuss progress on open items related to Municipalities, CRIM, Creditor Mediation and EITC	1.10	720.00	792.00
Dinnen,Eric	Senior Manager	3/29/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), M. Glynn, A. Kleine (EY), E. Heath (EY), S. Sarna (EY), S. Panagiotakis (EY) and E. Dinnen (EY) to discuss progress on open items related to Municipalities, CRIM, Creditor Mediation and EITC	1.10	720.00	792.00
Heath,Emma	Senior Manager	3/29/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), M. Glynn, A. Kleine (EY), E. Heath (EY), S. Sarna (EY), S. Panagiotakis (EY) and E. Dinnen (EY) to discuss progress on open items related to Municipalities, CRIM, Creditor Mediation and EITC	1.10	720.00	792.00
Santambrogio,Juan	Executive Director	3/29/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), M. Glynn, A. Kleine (EY), E. Heath (EY), S. Sarna (EY), S. Panagiotakis (EY) and E. Dinnen (EY) to discuss progress on open items related to Municipalities, CRIM, Creditor Mediation and EITC	1.10	810.00	891.00
Glynn,Melissa	Partner/Principal	3/29/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), M. Glynn, A. Kleine (EY), E. Heath (EY), S. Sarna (EY), S. Panagiotakis (EY) and E. Dinnen (EY) to discuss progress on open items related to Municipalities, CRIM, Creditor Mediation and EITC	1.10	870.00	957.00
Sarna,Shavi	Senior Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00
Santambrogio,Juan	Executive Director	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Panagiotakis,Sofia	Senior Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00
Chepenik,Adam Brandon	Partner/Principal	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.10	870.00	957.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	3/29/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding collation of source documents for tax section of disclosure statement.	0.60	720.00	432.00
Jacobsen,Katherine Anne	Senior	3/29/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding collation of source documents for tax section of disclosure statement.	0.60	445.00	267.00
Heath,Emma	Senior Manager	3/29/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY) and L. Stafford (Proskauer) regarding collation of source documents for disclosure statement.	0.20	720.00	144.00
Mullins,Daniel R	Executive Director	3/29/2021	T3 - Long Term Projections	Participate in call with FOMB, Hacienda and EY regarding proposed amendment to regulation 7970. EY Participants include: E. Heath (EY), D. Mullins (EY) and J. Mackie (EY)	1.00	810.00	810.00
Mackie,James	Executive Director	3/29/2021	T3 - Long Term Projections	Participate in call with FOMB, Hacienda and EY regarding proposed amendment to regulation 7970. EY Participants include: E. Heath (EY), D. Mullins (EY) and J. Mackie (EY)	1.00	810.00	810.00
Heath,Emma	Senior Manager	3/29/2021	T3 - Long Term Projections	Participate in call with FOMB, Hacienda and EY regarding proposed amendment to regulation 7970. EY Participants include: E. Heath (EY), D. Mullins (EY) and J. Mackie (EY)	1.00	720.00	720.00
Chepenik,Adam Brandon	Partner/Principal	3/29/2021	T3 - Long Term Projections	Participate in call with J and A Chepenik (EY) to discuss URP strategy for discussion with A Cruz (FOMB)	0.20	870.00	174.00
Tan,Riyandi	Manager	3/29/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY), R Tan (EY), S LeBlanc (EY), and the McKinsey team to discuss the POA, Capex, Federal Funds, and DRF Cost Share.	1.00	595.00	595.00
Sarna,Shavi	Senior Manager	3/29/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY), R Tan (EY), S LeBlanc (EY), and the McKinsey team to discuss the POA, Capex, Federal Funds, and DRF Cost Share.	1.00	720.00	720.00
Santambrogio,Juan	Executive Director	3/29/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY), R Tan (EY), S LeBlanc (EY), and the McKinsey team to discuss the POA, Capex, Federal Funds, and DRF Cost Share.	1.00	810.00	810.00
LeBlanc,Samantha	Senior	3/29/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY), R Tan (EY), S LeBlanc (EY), and the McKinsey team to discuss the POA, Capex, Federal Funds, and DRF Cost Share.	1.00	445.00	445.00
Panagiotakis,Sofia	Senior Manager	3/29/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY), R Tan (EY), S LeBlanc (EY), and the McKinsey team to discuss the POA, Capex, Federal Funds, and DRF Cost Share.	1.00	720.00	720.00
Santambrogio,Juan	Executive Director	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Panagiotakis,Sofia	Senior Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Panagiotakis,Sofia	Senior Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Chepenik,Adam Brandon	Partner/Principal	3/29/2021	T3 - Plan of Adjustment	Participate in call with Mckinsey and EY to discuss roll forward cash amounts for BIT test	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.30	870.00	1,131.00
Malhotra,Gaurav	Partner/Principal	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.30	870.00	1,131.00
Santambrogio,Juan	Executive Director	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.30	810.00	1,053.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	3/29/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and E. Heath (EY) regarding supporting source documents for cash section of disclosure statement	0.10	720.00	72.00
Chawla,Sonia	Manager	3/29/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and E. Heath (EY) regarding supporting source documents for cash section of disclosure statement	0.10	595.00	59.50
Chepenik,Adam Brandon	Partner/Principal	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Santambrogio,Juan	Executive Director	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Chepenik,Adam Brandon	Partner/Principal	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.80	870.00	1,566.00
Santambrogio,Juan	Executive Director	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.80	810.00	1,458.00
Malhotra,Gaurav	Partner/Principal	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.80	870.00	1,566.00
Good JR,Clark E	Manager	3/29/2021	T3 - Long Term Projections	Participate in meeting with C Good (EY) and J Burr (EY) to walk through the revised PayGo projections for the CW fiscal plan	1.00	519.00	519.00
Burr,Jeremy	Manager	3/29/2021	T3 - Long Term Projections	Participate in meeting with C Good (EY) and J Burr (EY) to walk through the revised PayGo projections for the CW fiscal plan	1.00	595.00	595.00
Burr,Jeremy	Manager	3/29/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY) and J Burr (EY) to discuss the PRIDCO restructuring alternatives given the government's PRIDCO fiscal plan submission	1.40	595.00	833.00
Heath,Emma	Senior Manager	3/29/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY) and J Burr (EY) to discuss the PRIDCO restructuring alternatives given the government's PRIDCO fiscal plan submission	1.40	720.00	1,008.00
Sanchez-Riveron,Déborah	Staff	3/29/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), and D. Sanchez-Riveron (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/29/2021.	0.70	245.00	171.50
Mairena,Daisy	Staff	3/29/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), and D. Sanchez-Riveron (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/29/2021.	0.70	245.00	171.50
Chan,Jonathan	Manager	3/29/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), and D. Sanchez-Riveron (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/29/2021.	0.70	595.00	416.50
Chawla,Sonia	Manager	3/29/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), S. Chawla (EY), D. Mairena (EY), and D. Sanchez-Riveron (EY) to discuss reporting procedures for upcoming December 31, 2020 rollforward period and assign required action items as of 3/29/2021.	0.70	595.00	416.50
Burr,Jeremy	Manager	3/29/2021	T3 - Long Term Projections	Participate in meeting with V Bernal (FOMB), A Lopez (FOMB), E Heath (EY) and J Burr (EY) to discuss the PRIDCO fiscal plan review process and timing	0.90	595.00	535.50
Heath,Emma	Senior Manager	3/29/2021	T3 - Long Term Projections	Participate in meeting with V Bernal (FOMB), A Lopez (FOMB), E Heath (EY) and J Burr (EY) to discuss the PRIDCO fiscal plan review process and timing	0.90	720.00	648.00
Sarna,Shavi	Senior Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Sarna, Shavi	Senior Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.20	720.00	864.00
Santambrogio, Juan	Executive Director	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Panagiotakis, Sofia	Senior Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.20	720.00	864.00
Tan, Riyandi	Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Tan, Riyandi	Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Sarna, Shavi	Senior Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.20	720.00	144.00
Sarna, Shavi	Senior Manager	3/29/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), R. Tan (EY) and S. Sarna (EY) to discuss IFCU questions from McKinsey, SRF budget analysis, and action items.	0.70	720.00	504.00
Mackie, James	Executive Director	3/29/2021	T3 - Long Term Projections	Prepare an outline of preliminary guardrails for Act 154, reg 7970	0.50	810.00	405.00
Chan, Jonathan	Manager	3/29/2021	T3 - Plan of Adjustment	Prepare analysis of HTA accounts in relation to the agency's Reserve balance for the December 31, 2020, rollforward period, as of 03/29/2021	0.20	595.00	119.00
Rubin, Joshua A.	Staff	3/29/2021	T3 - Long Term Projections	Prepare chart of hours worked in small businesses by state indexed to the same days in January 2020	1.90	245.00	465.50
Mackie, James	Executive Director	3/29/2021	T3 - Long Term Projections	Prepare for call on Act 154, reg 7970	0.30	810.00	243.00
Castelli, Michael	Senior	3/29/2021	T3 - Long Term Projections	Prepare latest indicator data as of March 29, 2021 to upload in Visual Studio environment	1.40	445.00	623.00
Seth, Jay Ashish	Senior	3/29/2021	T3 - Long Term Projections	Prepare list of recurring reapportionments on a Payroll and OpEx basis for SRF	1.80	445.00	801.00
Knapp, Nicole Penelope	Senior	3/29/2021	T3 - Long Term Projections	Prepare new U3 unemployment data and state employment release through Step 1 model and personal income	2.20	445.00	979.00
Dubinsky, Shawn	Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Mullins, Daniel R	Executive Director	3/29/2021	T3 - Long Term Projections	Prepare regulation 7970 regulatory language establishing guard rails for implementation	1.80	810.00	1,458.00
Sanchez-Riveron, Deborah	Staff	3/29/2021	T3 - Plan of Adjustment	Prepare request to Citibank for bank account information for the 3/31/2021 testing period.	0.60	245.00	147.00
Sarna, Shavi	Senior Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
LeBlanc, Samantha	Senior	3/29/2021	T3 - Long Term Projections	Prepare schedule of SRF adjustments for FY21 to include in updated Fiscal Plan for FY22	1.40	445.00	623.00
Mackie, James	Executive Director	3/29/2021	T3 - Long Term Projections	Prepare work plan for Fiscal Note on Act 274	0.30	810.00	243.00
Ramirez, Aaron	Senior	3/29/2021	T3 - Long Term Projections	Prepare summary deck and integration of various information from other proponent decks	3.10	445.00	1,379.50
Burr, Jeremy	Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Rubin, Joshua A.	Staff	3/29/2021	T3 - Long Term Projections	Prepare table of estimated energy savings in commercial energy programs in Puerto Rico	0.90	245.00	220.50
Rubin, Joshua A.	Staff	3/29/2021	T3 - Long Term Projections	Prepare table of estimated energy savings in distributed generation in Puerto Rico	0.90	245.00	220.50
Rubin, Joshua A.	Staff	3/29/2021	T3 - Long Term Projections	Prepare table of estimated energy savings in public lighting in Puerto Rico	0.90	245.00	220.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Rubin,Joshua A.	Staff	3/29/2021	T3 - Long Term Projections	Prepare table of estimated energy savings in residential energy programs in Puerto Rico	0.90	245.00	220.50
Rubin,Joshua A.	Staff	3/29/2021	T3 - Long Term Projections	Prepare table showing employment recovery in top and bottom performing states with respect to Leisure & Entertainment	0.60	245.00	147.00
Almbaid,Nahla	Staff	3/29/2021	T3 - Long Term Projections	Prepare unemployment slides for MEU	2.10	245.00	514.50
Kebhaj,Suhaib	Senior	3/29/2021	T3 - Long Term Projections	Provide guidance on update of unemployment related slides for the monthly economic update	1.60	445.00	712.00
Kebhaj,Suhaib	Senior	3/29/2021	T3 - Long Term Projections	Provide methodology to estimate UI trust fund balance more reflective of the situation in march	0.60	445.00	267.00
Soutendijk,Tyler	Staff	3/29/2021	T3 - Long Term Projections	Research Electric Vehicle data for PREPA data request	3.80	245.00	931.00
Soutendijk,Tyler	Staff	3/29/2021	T3 - Long Term Projections	Research Electric Vehicle registration data for PREPA data request	1.30	245.00	318.50
Soutendijk,Tyler	Staff	3/29/2021	T3 - Long Term Projections	Research energy consumption data for commercial and residential categories for PREPA data request	2.20	245.00	539.00
Mackie,James	Executive Director	3/29/2021	T3 - Long Term Projections	Research regulations on US R&E credit as model for guardrail in Act 154, reg 7970	1.50	810.00	1,215.00
Gelfond,Hilary	Staff	3/29/2021	T3 - Long Term Projections	Research source for tax credit value and receipt by major law for disclosure statement	0.60	245.00	147.00
Barati Stec,Izabella	Manager	3/29/2021	T3 - Long Term Projections	Respond to comments on the fiscal analysis methodology of HB 296 on promoting the development and rehabilitation of housing units for rental to low- or moderate-income families.	0.80	595.00	476.00
Mullins,Daniel R	Executive Director	3/29/2021	T3 - Long Term Projections	Review governments response to Fiscal Plan Notice of Violation and the veracity and implication of their stated rational	0.70	810.00	567.00
Barati Stec,Izabella	Manager	3/29/2021	T3 - Long Term Projections	Review PS 40, responding to questions from FOMB, regarding the number of decrees of Act 20	0.90	595.00	535.50
Knapp,Nicole Penelope	Senior	3/29/2021	T3 - Long Term Projections	Review Act 28 methodology with proxy airline and service firm. Consider adding 2020 to average.	0.70	445.00	311.50
Ban,Menuka	Manager	3/29/2021	T3 - Long Term Projections	Review additional request with regards to the materials/sources for the disclosure statement from K. Jacobsen to coordinate with the team	0.30	595.00	178.50
Gelfond,Hilary	Staff	3/29/2021	T3 - Long Term Projections	Review and reconcile comments on FN 296	1.20	245.00	294.00
Heath,Emma	Senior Manager	3/29/2021	T3 - Plan of Adjustment	Review and update disclosure statement source document listing with locations of documents and responsible people.	2.30	720.00	1,656.00
Panagiotakis,Sofia	Senior Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Chawla,Sonia	Manager	3/29/2021	T3 - Plan of Adjustment	Review cash section of the April 2021 Disclosure Statement.	0.20	595.00	119.00
Kebhaj,Suhaib	Senior	3/29/2021	T3 - Long Term Projections	Review draft of FN 28	1.10	445.00	489.50
Gelfond,Hilary	Staff	3/29/2021	T3 - Long Term Projections	Review existing literature and law on VLT taxation in PR	0.40	245.00	98.00
Mullins,Daniel R	Executive Director	3/29/2021	T3 - Long Term Projections	Review Fiscal Notes HB 274 fiscal implication	1.90	810.00	1,539.00
Gelfond,Hilary	Staff	3/29/2021	T3 - Long Term Projections	Review Homebase data for monthly economic update	0.70	245.00	171.50
Seth,Jay Ashish	Senior	3/29/2021	T3 - Long Term Projections	Review list of recurring reappointments for SRF to exclude reapps included in FY22 targets	0.50	445.00	222.50
Gelfond,Hilary	Staff	3/29/2021	T3 - Long Term Projections	Review long-term trends in air travel to PR for fiscal note 28	2.20	245.00	539.00
Mackie,James	Executive Director	3/29/2021	T3 - Long Term Projections	Review modelling of calculations for Fiscal Note on Act 28	0.70	810.00	567.00
Matla,Jonathan	Senior	3/29/2021	T3 - Long Term Projections	Review Non-Operating Expenses line items in the PRIDCO FY21 Fiscal Plan draft	1.80	445.00	801.00
Matla,Jonathan	Senior	3/29/2021	T3 - Long Term Projections	Review Non-Operating Revenue line items in the PRIDCO FY21 Fiscal Plan draft	1.90	445.00	845.50
Barati Stec,Izabella	Manager	3/29/2021	T3 - Long Term Projections	Review of Act 274 and Judge Swain's decision on the Bills Act 274 stops from execution and assessing the scope of its effects (Act 138, 176, Act 181, Act 181, Act 47)	2.60	595.00	1,547.00
Barati Stec,Izabella	Manager	3/29/2021	T3 - Long Term Projections	Review on DRF slides incorporated into the March MEU deck	1.80	595.00	1,071.00
Matla,Jonathan	Senior	3/29/2021	T3 - Long Term Projections	Review Operating Expenses line items in the PRIDCO FY21 Fiscal Plan draft	2.70	445.00	1,201.50
Matla,Jonathan	Senior	3/29/2021	T3 - Long Term Projections	Review Operating Revenue line items in the PRIDCO FY21 Fiscal Plan draft	2.40	445.00	1,068.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky,Shawn	Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Heath,Emma	Senior Manager	3/29/2021	T3 - Long Term Projections	Review PRIDCO fiscal plan model received from PRIDCO	0.70	720.00	504.00
Dubinsky,Shawn	Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Mullins,Daniel R	Executive Director	3/29/2021	T3 - Long Term Projections	Review Regulation 7970 documents regarding issues to be resolved in Treasury regulation regarding selective tax base changes and identification of protections to the regulation provided in Circular 16-09 and 16-06	1.60	810.00	1,296.00
Dubinsky,Shawn	Manager	3/29/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
LeBlanc,Samantha	Senior	3/29/2021	T3 - Long Term Projections	Review SRF analysis in preparation for meeting with McKinsey	1.30	445.00	578.50
Tan,Riyandi	Manager	3/29/2021	T3 - Long Term Projections	Review SRF baseline build in fiscal plan for adjustments and reconciliations.	1.10	595.00	654.50
Powell,Marc	Executive Director	3/29/2021	T3 - Long Term Projections	Review Summary comparative slides prepared by EY team and provide comments	3.70	810.00	2,997.00
Chawla,Sonia	Manager	3/29/2021	T3 - Plan of Adjustment	Review supporting source documents for cash section of the April 2021 Disclosure Statement.	0.10	595.00	59.50
Heath,Emma	Senior Manager	3/29/2021	T3 - Plan of Adjustment	Review tax incentive source documents for disclosure statement	0.40	720.00	288.00
Burr,Jeremy	Manager	3/29/2021	T3 - Long Term Projections	Review the PRIDCO fiscal plan submission to support FOMB's review process	0.60	595.00	357.00
Burr,Jeremy	Manager	3/29/2021	T3 - Long Term Projections	Review the YTD spending for the Act 106 implementation professional fees sent by the Retirement Board to support administrative cost analyses	0.70	595.00	416.50
Kebhaj,Suhaib	Senior	3/29/2021	T3 - Long Term Projections	Review unemployment forecast update after receiving the newly released February data	2.40	445.00	1,068.00
Kebhaj,Suhaib	Senior	3/29/2021	T3 - Long Term Projections	Review update of UI forecast and current estimates for the monthly economic update	1.10	445.00	489.50
Kebhaj,Suhaib	Senior	3/29/2021	T3 - Long Term Projections	Review updated monthly economic update unemployment slides	1.20	445.00	534.00
Gelfond,Hilary	Staff	3/29/2021	T3 - Long Term Projections	Summarize Medicaid financing and enrolment in PR	2.90	245.00	710.50
Gelfond,Hilary	Staff	3/29/2021	T3 - Long Term Projections	Update data on state revenue collections relative to prior year for use in MEU	1.20	245.00	294.00
Mairena,Daisy	Staff	3/29/2021	T3 - Plan of Adjustment	Update draft email to Agricultural Insurance Corporation regarding no new/closed accounts as of 03/29/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/29/2021	T3 - Plan of Adjustment	Update draft email to Cooperative Development Commission regarding no new/closed accounts as of 03/29/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/29/2021	T3 - Plan of Adjustment	Update draft email to Forensics Science regarding no new/closed accounts as of 03/29/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/29/2021	T3 - Plan of Adjustment	Update draft email to Model Forest regarding no new/closed accounts as of 03/29/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/29/2021	T3 - Plan of Adjustment	Update draft email to Office of Management and Budget regarding no new/closed accounts as of 03/29/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/29/2021	T3 - Plan of Adjustment	Update draft email to Ponce Ports Authority regarding no new/closed accounts as of 03/29/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	3/29/2021	T3 - Plan of Adjustment	Update draft email to Public Housing Administration regarding no new/closed accounts as of 03/29/2021 for 03/31/2021 testing period cash balances requests.	0.70	245.00	171.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	3/29/2021	T3 - Plan of Adjustment	Update draft email to Puerto Rico Energy Commission regarding no new/closed accounts as of 03/29/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/29/2021	T3 - Plan of Adjustment	Update draft email to Socioeconomic Development of the Family Administration regarding no new/closed accounts as of 03/29/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/29/2021	T3 - Plan of Adjustment	Update draft email to State Elections Commission regarding no new/closed accounts as of 03/29/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/29/2021	T3 - Plan of Adjustment	Update draft email to Superintendent of the Capitol regarding no new/closed accounts as of 03/29/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena, Daisy	Staff	3/29/2021	T3 - Plan of Adjustment	Update draft email to Tourism Company regarding no new/closed accounts as of 03/29/2021 for 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Knapp, Nicole Penelope	Senior	3/29/2021	T3 - Long Term Projections	Update Personal income slide in MEU	0.90	445.00	400.50
Venkatramanan, Siddhu	Manager	3/29/2021	T3 - Plan of Adjustment	Update Relativity platform for documentation identified during the weekly workspace maintenance for the cash analysis workstream, as of 03/29/2021.	1.90	595.00	1,130.50
Sanchez-Riveron, Déborah	Staff	3/29/2021	T3 - Plan of Adjustment	Update request to Scotiabank (now Oriental Bank) as of 3/29/2021 for bank account information for the 3/31/2021 testing period.	0.60	245.00	147.00
Latham, Willow Genevieve	Senior	3/29/2021	T3 - Long Term Projections	Update summary comparative analysis slides	0.60	445.00	267.00
Moran-Eserski, Javier	Senior	3/29/2021	T3 - Creditor Mediation Support	Redacted	1.20	445.00	534.00
Knapp, Nicole Penelope	Senior	3/29/2021	T3 - Long Term Projections	Update U3, U5, U6 slide on MEU	1.90	445.00	845.50
Berger, Daniel L.	Manager	3/29/2021	T3 - Long Term Projections	Updates to PREM slides (pie charts no longer work - PREM score is above 100)	0.70	595.00	416.50
Berger, Daniel L.	Manager	3/29/2021	T3 - Long Term Projections	Updates to slides in the MEU (COVID slide)	0.90	595.00	535.50
Canter, Matthew Alan	Manager	3/29/2021	T3 - Long Term Projections	Review industrial market research against PRIDCO Deck	0.60	595.00	357.00
Canter, Matthew Alan	Manager	3/29/2021	T3 - Long Term Projections	Review PBA school data to prepare for call on 3.29.2021 regarding the commencement of school lease review work	0.40	595.00	238.00
Meisel, Daniel	Staff	3/29/2021	T3 - Long Term Projections	Prepare PRIDCO PowerPoint slide highlighting asset management recommendations stemming from portfolio analytics findings.	1.50	245.00	367.50
Meisel, Daniel	Staff	3/29/2021	T3 - Long Term Projections	Help perform revenue bridge analysis to determine revenue increase potential from asset management for PRIDCO.	1.20	245.00	294.00
Nagarajan, Snigdha	Staff	3/29/2021	T3 - Long Term Projections	Review dashboard for above/below analysis including ceiling height	0.70	245.00	171.50
Nagarajan, Snigdha	Staff	3/29/2021	T3 - Long Term Projections	Consolidate PBA PRDE school lease data discrepancy for upcoming call with client	1.40	245.00	343.00
Nagarajan, Snigdha	Staff	3/29/2021	T3 - Long Term Projections	Conduct analysis of school lease expiration dates and reflect same on dashboard	2.30	245.00	563.50
Nagarajan, Snigdha	Staff	3/29/2021	T3 - Long Term Projections	Explore CRIM website for tracking cadaster data	3.10	245.00	759.50
Najder, Michal	Senior	3/29/2021	T3 - Long Term Projections	Complete cluster analysis of full PBA office portfolio for possible restacking opportunities.	2.50	445.00	1,112.50
Najder, Michal	Senior	3/29/2021	T3 - Long Term Projections	Complete review of notes and action items from EY presentation to governor's office	0.50	445.00	222.50
Good JR, Clark E	Manager	3/29/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss detail related to final deliverable of pension fiscal plan projections	0.30	519.00	155.70
Good JR, Clark E	Manager	3/29/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss incorporation of teacher experience data for fiscal plan projections prior to model lock	0.40	519.00	207.60
Good JR, Clark E	Manager	3/29/2021	T3 - Long Term Projections	Revise project status list for upcoming call with FOMB	0.40	519.00	207.60
Good JR, Clark E	Manager	3/29/2021	T3 - Long Term Projections	Finalize fiscal plan documentation based on feedback from S Levy for final deliverable to McK prior to fiscal plan lock	0.70	519.00	363.30
Good JR, Clark E	Manager	3/29/2021	T3 - Long Term Projections	Review bridge from 2020 fiscal plan to 2021 fiscal plan to ensure bridge captures all changes projected in final fiscal plan results	0.70	519.00	363.30

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	3/29/2021	T3 - Long Term Projections	Participate in call with C Ortiz (FOMB) and C Good (EY) to discuss progress on fiscal plan documentation and outstanding litigation	0.90	519.00	467.10
Good JR,Clark E	Manager	3/29/2021	T3 - Long Term Projections	Review paygo costs from valuation system reflecting TRS experience updates	1.20	519.00	622.80
Good JR,Clark E	Manager	3/29/2021	T3 - Long Term Projections	Review PRDE rosters in context of projected Social Security cost payroll for fiscal plan final projections	1.40	519.00	726.60
Good JR,Clark E	Manager	3/29/2021	T3 - Long Term Projections	Review updated fiscal plan cost walk to attempt to separate out the Social Security impact from Paygo impact of the TRS experience update	1.40	519.00	726.60
Good JR,Clark E	Manager	3/29/2021	T3 - Long Term Projections	Revise pension fiscal plan deliverable to include TRS experience results with appropriate disclosures	1.40	519.00	726.60
Good JR,Clark E	Manager	3/29/2021	T3 - Long Term Projections	Analyze cut treatment for participants in TRS experience update to determine how to estimate impact of only cutting benefits from petition date	1.70	519.00	882.30
Good JR,Clark E	Manager	3/29/2021	T3 - Long Term Projections	Analyze fiscal plan Social Security payroll calculations to assess impact of potential updates with more granular pay data	2.20	519.00	1,141.80
Levy,Sheva R	Partner/Principal	3/29/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss detail related to final deliverable of pension fiscal plan projections	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	3/29/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss incorporation of teacher experience data for fiscal plan projections prior to model lock	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	3/29/2021	T3 - Long Term Projections	Review Social Security coverage rules under Treas. Reg. 31.3121(b)(7)-2 as shared by Proskauer	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	3/29/2021	T3 - Long Term Projections	Review updates to paygo projections for fiscal plan based on updated census data	1.10	721.00	793.10
Nguyen,Jimmy Hoang Huy	Staff	3/29/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss the required TRS Fiscal Plan freeze and cut liability estimates with the 2020 experience data	0.20	271.00	54.20
Nguyen,Jimmy Hoang Huy	Staff	3/29/2021	T3 - Long Term Projections	Analyze the impact on pre-freeze TRS plan liability after updating for census data for non-LOA participants	1.30	271.00	352.30
Nguyen,Jimmy Hoang Huy	Staff	3/29/2021	T3 - Long Term Projections	Analyze the impact on pre-freeze TRS plan liability after updating for O2-2020 mortality for inactive participants	1.40	271.00	379.40
Nichols,Carly	Senior Manager	3/29/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss the required TRS Fiscal Plan freeze and cut liability estimates with the 2020 experience data	0.20	655.00	131.00
Nichols,Carly	Senior Manager	3/29/2021	T3 - Long Term Projections	Review of TRS valuation system coding modifications which measure impact of updating to 2020 experience data on freeze / cut calculations	0.80	655.00	524.00
Stricklin,Todd	Senior	3/29/2021	T3 - Long Term Projections	Calculate ERS permanent position freezes necessary to achieve cost neutrality for Act 80 as a percentage of eligible participants using 2019 government-provided data for Fiscal Plan entities only	0.80	405.00	324.00
Stricklin,Todd	Senior	3/29/2021	T3 - Long Term Projections	Prepare an exhibit summarizing ERS headcount reductions necessary for cost neutrality for Act 80 based on 2019 government-provided data for Fiscal Plan entities only	1.10	405.00	445.50
Stuber,Emily Grace	Senior	3/29/2021	T3 - Long Term Projections	Participate in a call with E Stuber (EY), C Nichols (EY), and J Nguyen (EY) to discuss the required TRS Fiscal Plan freeze and cut liability estimates with the 2020 experience data	0.20	405.00	81.00
Stuber,Emily Grace	Senior	3/29/2021	T3 - Long Term Projections	Review TRS fiscal plan runs for freeze runs with 2020 experience data	1.90	405.00	769.50
Stuber,Emily Grace	Senior	3/29/2021	T3 - Long Term Projections	Review TRS fiscal plan runs for cut runs with 2020 experience data	2.10	405.00	850.50
Neziroski,David	Staff	3/29/2021	T3 - Fee Applications / Retention	Amend exhibit E	2.50	245.00	612.50
Soutendijk,Tyler	Staff	3/30/2021	T3 - Long Term Projections	Address manager comments on Monthly Economic Update PowerPoint for FOMB	0.20	245.00	49.00
Soutendijk,Tyler	Staff	3/30/2021	T3 - Long Term Projections	Amend and send memorandum to PREPA team on environmental indicators	0.70	245.00	171.50
Barati Stec,Izabella	Manager	3/30/2021	T3 - Long Term Projections	Amend MEU PREM slides for the April MEU deck	2.30	595.00	1,368.50
Seth,Jay Ashish	Senior	3/30/2021	T3 - Long Term Projections	Analyze recurring reapportionments list for GF to exclude reapps included in FY22 targets	0.50	445.00	222.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Venkatramanan,Siddhu	Manager	3/30/2021	T3 - Plan of Adjustment	Analyze results of documentation troubleshoot process identified during the weekly workspace maintenance for the cash analysis workstream as of 03/30/2021.	1.70	595.00	1,011.50
LeBlanc,Samantha	Senior	3/30/2021	T3 - Long Term Projections	Analyze SRF analysis based on FY21 Sabana to ensure measures are correct for FY22 in the fiscal plan.	1.40	445.00	623.00
Latham,Willow Genevieve	Senior	3/30/2021	T3 - Long Term Projections	Call with A. Ramirez (EY) and W Latham (EY) to finalize summary comparative analysis slides based on comments from EY team and A. Cruz (FOMB)	2.20	445.00	979.00
Ramirez,Aaron	Senior	3/30/2021	T3 - Long Term Projections	Call with A. Ramirez (EY) and W Latham (EY) to finalize summary comparative analysis slides based on comments from EY team and A. Cruz (FOMB)	2.20	445.00	979.00
Berger,Daniel L.	Manager	3/30/2021	T3 - Long Term Projections	Collect data for FOMB PREPA team on various aspects of electrical efficiency	2.20	595.00	1,309.00
Jacobsen,Katherine Anne	Senior	3/30/2021	T3 - Plan of Adjustment	Collect Board approvals for Internal Revenue Circular Letters for disclosure statement data room	0.70	445.00	311.50
Jacobsen,Katherine Anne	Senior	3/30/2021	T3 - Plan of Adjustment	Collect Executive Orders for disclosure statement data room	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	3/30/2021	T3 - Plan of Adjustment	Collect Internal Revenue Circular Letters for disclosure statement data room	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	3/30/2021	T3 - Plan of Adjustment	Collect source documents related to the "Puerto Rico Revenue and Tax regime" section of the disclosure statement for the data room	2.30	445.00	1,023.50
Jacobsen,Katherine Anne	Senior	3/30/2021	T3 - Plan of Adjustment	Collect sources for Act 154 detail for disclosure statement data room	0.90	445.00	400.50
Gelfond,Hilary	Staff	3/30/2021	T3 - Long Term Projections	Compile data on state SUT collections compared to prior year and PR for use in MEU	1.60	245.00	392.00
Ban,Menuka	Manager	3/30/2021	T3 - Long Term Projections	Confirm the data for GNP vs GDP validation by reviewing the source data from the World Bank	0.20	595.00	119.00
Ban,Menuka	Manager	3/30/2021	T3 - Long Term Projections	Coordinate with the team for any outstanding materials with regards to the disclosure statement sources request	0.20	595.00	119.00
Jacobsen,Katherine Anne	Senior	3/30/2021	T3 - Plan of Adjustment	Draft email requesting sources for property taxes in disclosure statement for data room	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	3/30/2021	T3 - Plan of Adjustment	Draft email requesting sources for tax regulation in disclosure statement for data room	0.40	445.00	178.00
Soutendijk,Tyler	Staff	3/30/2021	T3 - Long Term Projections	Draft memorandum from data request for PREPA team on environmental load reduction	2.30	245.00	563.50
Heath,Emma	Senior Manager	3/30/2021	T3 - Plan of Adjustment	Email to B. Blackwell (Proskauer) regarding edits to disclosure statement before April 2 filing.	0.40	720.00	288.00
Heath,Emma	Senior Manager	3/30/2021	T3 - Plan of Adjustment	Email to K. Jacobsen (EY) regarding property tax rates as disclosed in the disclosure statement and source document for same	0.20	720.00	144.00
Heath,Emma	Senior Manager	3/30/2021	T3 - Long Term Projections	Email to M. Canter (EY) regarding revenue build assumptions within PRIDCO fiscal plan submission	0.30	720.00	216.00
Heath,Emma	Senior Manager	3/30/2021	T3 - Plan of Adjustment	Email to S. Dubinsky regarding process to collate source documents for disclosure statement	0.20	720.00	144.00
Heath,Emma	Senior Manager	3/30/2021	T3 - Long Term Projections	Email to S. Sarna (EY) regarding health centre allocations announced under ARP	0.20	720.00	144.00
Gelfond,Hilary	Staff	3/30/2021	T3 - Long Term Projections	Gather data on state VLT operations for use in estimating PR revenue per terminal	1.20	245.00	294.00
Yodice,Frank	Senior	3/30/2021	T3 - Plan of Adjustment	Identify and organize source files for FOMB letters pertaining to opportunity zones, individual and corporate tax credits, and DDEC tax credits	2.10	445.00	934.50
Barati Stec,Izabella	Manager	3/30/2021	T3 - Long Term Projections	Initial review of Act 47, identification of short term impacts of expanding the scope of Act 60 to health professionals eligible for the tax benefits	2.10	595.00	1,249.50
Ramirez,Aaron	Senior	3/30/2021	T3 - Long Term Projections	Integration of financial metrics and development of graphs for summary slides for AAFAF	4.40	445.00	1,958.00
Barati Stec,Izabella	Manager	3/30/2021	T3 - Long Term Projections	Interim review of MEU March slide deck, commenting on the slides	2.10	595.00	1,249.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Knapp,Nicole Penelope	Senior	3/30/2021	T3 - Long Term Projections	Inventory existing VLT files to pickup analysis from the last completed memo	1.30	445.00	578.50
Castelli,Michael	Senior	3/30/2021	T3 - Long Term Projections	Load the latest data into the dashboard after creating all the JSON files	2.20	445.00	979.00
Mackie,James	Executive Director	3/30/2021	T3 - Long Term Projections	Modify unemployment slides in Monthly Economic Update to reflect BLS revisions	0.70	810.00	567.00
Tan,Riyandi	Manager	3/30/2021	T3 - Long Term Projections	Participate in a call with A. Pagola (McKinsey), L. Sanchez (McKinsey), J. Gonzalez-Gariletti (McKinsey), A. Lopez (FOMB), G. Ojeda (FOMB), C. Robles (FOMB), J. Fuentes (FOMB), J. Santambrogio (EY), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss economic incentives and rum cuts agreed upon in the plan of adjustment.	0.70	595.00	416.50
Sarna,Shavi	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate in a call with A. Pagola (McKinsey), L. Sanchez (McKinsey), J. Gonzalez-Gariletti (McKinsey), A. Lopez (FOMB), G. Ojeda (FOMB), C. Robles (FOMB), J. Fuentes (FOMB), J. Santambrogio (EY), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss economic incentives and rum cuts agreed upon in the plan of adjustment.	0.70	720.00	504.00
Santambrogio,Juan	Executive Director	3/30/2021	T3 - Long Term Projections	Participate in a call with A. Pagola (McKinsey), L. Sanchez (McKinsey), J. Gonzalez-Gariletti (McKinsey), A. Lopez (FOMB), G. Ojeda (FOMB), C. Robles (FOMB), J. Fuentes (FOMB), J. Santambrogio (EY), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss economic incentives and rum cuts agreed upon in the plan of adjustment.	0.70	810.00	567.00
Panagiotakis,Sofia	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate in a call with A. Pagola (McKinsey), L. Sanchez (McKinsey), J. Gonzalez-Gariletti (McKinsey), A. Lopez (FOMB), G. Ojeda (FOMB), C. Robles (FOMB), J. Fuentes (FOMB), J. Santambrogio (EY), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss economic incentives and rum cuts agreed upon in the plan of adjustment.	0.70	720.00	504.00
Tan,Riyandi	Manager	3/30/2021	T3 - Long Term Projections	Participate in a call with L. Sanchez (McKinsey), J. Gonzalez-Gariletti (McKinsey), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss capital expenditure reductions agreed upon in the plan of adjustment, and srf baseline.	0.30	595.00	178.50
Sarna,Shavi	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate in a call with L. Sanchez (McKinsey), J. Gonzalez-Gariletti (McKinsey), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss capital expenditure reductions agreed upon in the plan of adjustment, and srf baseline.	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate in a call with L. Sanchez (McKinsey), J. Gonzalez-Gariletti (McKinsey), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss capital expenditure reductions agreed upon in the plan of adjustment, and srf baseline.	0.30	720.00	216.00
Dinnen,Eric	Senior Manager	3/30/2021	T3 - Plan of Adjustment	Participate in a discussion with S. Dubinsky (EY) and E. Dinnen (EY) to align on disclosure statement dataroom request items and work plan	0.30	720.00	216.00
Dubinsky,Shawn	Manager	3/30/2021	T3 - Plan of Adjustment	Participate in a discussion with S. Dubinsky (EY) and E. Dinnen (EY) to align on disclosure statement dataroom request items and work plan	0.30	595.00	178.50
Chepenik,Adam Brandon	Partner/Principal	3/30/2021	T3 - Long Term Projections	Participate in call with A Kleine (EY) and A Chepenik (EY) to discuss URP analysis	0.60	870.00	522.00
Kleine,Andrew	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate in call with A Kleine (EY) and A Chepenik (EY) to discuss URP analysis	0.60	720.00	432.00
Burr,Jeremy	Manager	3/30/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and J Burr (EY) to walk through the social security calculation assumptions in the fiscal plan measures	0.50	595.00	297.50
Good JR,Clark E	Manager	3/30/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and J Burr (EY) to walk through the social security calculation assumptions in the fiscal plan measures	0.50	519.00	259.50
Heath,Emma	Senior Manager	3/30/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY) and B. Blackwell (Proskauer) regarding updates to disclosure statement	0.10	720.00	72.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate in call with FOMB and EY regarding PBA lease review. EY participants: E. Heath (EY), M. Magrans (EY), M. Canter (EY), E. Anderson (EY), A. Gregoire (EY).	0.50	720.00	360.00
Chepenik,Adam Brandon	Partner/Principal	3/30/2021	T3 - Creditor Mediation Support	Redacted	0.70	870.00	609.00
Malhotra,Gaurav	Partner/Principal	3/30/2021	T3 - Creditor Mediation Support	Redacted	0.70	870.00	609.00
Santambrogio,Juan	Executive Director	3/30/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Tan,Riyandi	Manager	3/30/2021	T3 - Long Term Projections	Participate in call with R Tan (EY), S Panagiotakis (EY), S Sarna (EY), S LeBlanc (EY), L Sanchez (McKinsey), and C Gonzalez-Garilleti (FOMB) to discuss SRF baseline measures and adjustments to in the Fiscal Plan.	0.50	595.00	297.50
Sarna,Shavi	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate in call with R Tan (EY), S Panagiotakis (EY), S Sarna (EY), S LeBlanc (EY), L Sanchez (McKinsey), and C Gonzalez-Garilleti (FOMB) to discuss SRF baseline measures and adjustments to in the Fiscal Plan.	0.50	720.00	360.00
LeBlanc,Samantha	Senior	3/30/2021	T3 - Long Term Projections	Participate in call with R Tan (EY), S Panagiotakis (EY), S Sarna (EY), S LeBlanc (EY), L Sanchez (McKinsey), and C Gonzalez-Garilleti (FOMB) to discuss SRF baseline measures and adjustments to in the Fiscal Plan.	0.50	445.00	222.50
Panagiotakis,Sofia	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate in call with R Tan (EY), S Panagiotakis (EY), S Sarna (EY), S LeBlanc (EY), L Sanchez (McKinsey), and C Gonzalez-Garilleti (FOMB) to discuss SRF baseline measures and adjustments to in the Fiscal Plan.	0.50	720.00	360.00
Tan,Riyandi	Manager	3/30/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY), and S LeBlanc (EY), to discuss SRF measures and adjustments in the fiscal plan.	0.30	595.00	178.50
Sarna,Shavi	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY), and S LeBlanc (EY), to discuss SRF measures and adjustments in the fiscal plan.	0.30	720.00	216.00
LeBlanc,Samantha	Senior	3/30/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY), and S LeBlanc (EY), to discuss SRF measures and adjustments in the fiscal plan.	0.30	445.00	133.50
Panagiotakis,Sofia	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY), and S LeBlanc (EY), to discuss SRF measures and adjustments in the fiscal plan.	0.30	720.00	216.00
Tan,Riyandi	Manager	3/30/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY), J Seth (EY) and S LeBlanc (EY), to discuss recurring reapportionments in the fiscal plan.	0.30	595.00	178.50
Seth,Jay Ashish	Senior	3/30/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY), J Seth (EY) and S LeBlanc (EY), to discuss recurring reapportionments in the fiscal plan.	0.30	445.00	133.50
Sarna,Shavi	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY), J Seth (EY) and S LeBlanc (EY), to discuss recurring reapportionments in the fiscal plan.	0.30	720.00	216.00
LeBlanc,Samantha	Senior	3/30/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY), J Seth (EY) and S LeBlanc (EY), to discuss recurring reapportionments in the fiscal plan.	0.30	445.00	133.50
Panagiotakis,Sofia	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY), J Seth (EY) and S LeBlanc (EY), to discuss recurring reapportionments in the fiscal plan.	0.30	720.00	216.00
Chepenik,Adam Brandon	Partner/Principal	3/30/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Malhotra,Gaurav	Partner/Principal	3/30/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Santambrogio,Juan	Executive Director	3/30/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	3/30/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), E Heath (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO restructuring strategic alternatives	1.00	595.00	595.00
Heath,Emma	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), E Heath (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO restructuring strategic alternatives	1.00	720.00	720.00
Matla,Jonathan	Senior	3/30/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), E Heath (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO restructuring strategic alternatives	1.00	445.00	445.00
Chepenik,Adam Brandon	Partner/Principal	3/30/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), E Heath (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO restructuring strategic alternatives	1.00	870.00	870.00
Burr,Jeremy	Manager	3/30/2021	T3 - Long Term Projections	Participate in meeting with A Lopez (FOMB) and J Burr (EY) to discuss a summary slide of the FY22 budget and expense measures to be included in the PRIDCO fiscal plan	0.30	595.00	178.50
Burr,Jeremy	Manager	3/30/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO FY21 fiscal plan draft and next steps	1.00	595.00	595.00
Heath,Emma	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO FY21 fiscal plan draft and next steps	1.00	720.00	720.00
Matla,Jonathan	Senior	3/30/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO FY21 fiscal plan draft and next steps	1.00	445.00	445.00
Burr,Jeremy	Manager	3/30/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), M Canter (EY), E Anderson (EY), D Meisel (EY), and J Matla (EY) to discuss PRIDCO fiscal plan strategic initiatives	0.70	595.00	416.50
Heath,Emma	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), M Canter (EY), E Anderson (EY), D Meisel (EY), and J Matla (EY) to discuss PRIDCO fiscal plan strategic initiatives	0.70	720.00	504.00
Matla,Jonathan	Senior	3/30/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), M Canter (EY), E Anderson (EY), D Meisel (EY), and J Matla (EY) to discuss PRIDCO fiscal plan strategic initiatives	0.70	445.00	311.50
Burr,Jeremy	Manager	3/30/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Matla (EY), and J Burr (EY) to discuss the PRIDCO review deck for the Oversight Board	1.10	595.00	654.50
Heath,Emma	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Matla (EY), and J Burr (EY) to discuss the PRIDCO review deck for the Oversight Board	1.10	720.00	792.00
Matla,Jonathan	Senior	3/30/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Matla (EY), and J Burr (EY) to discuss the PRIDCO review deck for the Oversight Board	1.10	445.00	489.50
Kleine,Andrew	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB regarding Civil Service Reform Pilot stakeholder/leadership alignment and sharing best practices and change management strategies related to reform of fiscal functions. EY Participants: R. Venkatraman (EY), J. Merchan (EY), L. Daniel (EY), A. Klein (EY), and D. Ravichandran (EY).	1.00	720.00	720.00
Ravichandran,Dipti Mellissa	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB regarding Civil Service Reform Pilot stakeholder/leadership alignment and sharing best practices and change management strategies related to reform of fiscal functions. EY Participants: R. Venkatraman (EY), J. Merchan (EY), L. Daniel (EY), A. Klein (EY), and D. Ravichandran (EY).	1.00	720.00	720.00
Merchan,Janeth K	Manager	3/30/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB regarding Civil Service Reform Pilot stakeholder/leadership alignment and sharing best practices and change management strategies related to reform of fiscal functions. EY Participants: R. Venkatraman (EY), J. Merchan (EY), L. Daniel (EY), A. Klein (EY), and D. Ravichandran (EY).	1.00	595.00	595.00
Daniel,Lorena R	Manager	3/30/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB regarding Civil Service Reform Pilot stakeholder/leadership alignment and sharing best practices and change management strategies related to reform of fiscal functions. EY Participants: R. Venkatraman (EY), J. Merchan (EY), L. Daniel (EY), A. Klein (EY), and D. Ravichandran (EY).	1.00	595.00	595.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Venkatraman,Ramachandran	Executive Director	3/30/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB regarding Civil Service Reform Pilot stakeholder/leadership alignment and sharing best practices and change management strategies related to reform of fiscal functions. EY Participants: R. Venkatraman (EY), J. Merchan (EY), L. Daniel (EY), A. Klein (EY), and D. Ravichandran (EY).	1.00	810.00	810.00
Chepenik,Adam Brandon	Partner/Principal	3/30/2021	T3 - Long Term Projections	Participate in rum tax waterfall discussion with Conway, Ankura, McKinsey, and EY teams.	0.40	870.00	348.00
Latham,Willow Genevieve	Senior	3/30/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), F. Mira (EY), M. Powell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) and W. Latham (EY)Partial - updates on summary comparative analysis slides	0.60	445.00	267.00
Meyerowitz,Andrea Grace	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), F. Mira (EY), M. Powell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) and W. Latham (EY)Partial - updates on summary comparative analysis slides	0.80	720.00	576.00
Yang,Tianyi	Manager	3/30/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), F. Mira (EY), M. Powell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) and W. Latham (EY)Partial - updates on summary comparative analysis slides	0.60	595.00	357.00
Ramirez,Aaron	Senior	3/30/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), F. Mira (EY), M. Powell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) and W. Latham (EY)Partial - updates on summary comparative analysis slides	0.80	445.00	356.00
Powell,Marc	Executive Director	3/30/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), F. Mira (EY), M. Powell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) and W. Latham (EY)Partial - updates on summary comparative analysis slides	0.80	810.00	648.00
Mira,Francisco Jose	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate on weekly coordination call with A. Cruz (FOMB), F. Mira (EY), M. Powell (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) and W. Latham (EY)Partial - updates on summary comparative analysis slides	0.80	720.00	576.00
Mira,Francisco Jose	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate on weekly coordination call with F. Mira (EY), M. Powell (EY), W. Latham (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on summary comparative analysis slides	0.60	720.00	432.00
Latham,Willow Genevieve	Senior	3/30/2021	T3 - Long Term Projections	Participate on weekly coordination call with F. Mira (EY), M. Powell (EY), W. Latham (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on summary comparative analysis slides	0.60	445.00	267.00
Ramirez,Aaron	Senior	3/30/2021	T3 - Long Term Projections	Participate on weekly coordination call with F. Mira (EY), M. Powell (EY), W. Latham (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on summary comparative analysis slides	0.60	445.00	267.00
Yang,Tianyi	Manager	3/30/2021	T3 - Long Term Projections	Participate on weekly coordination call with F. Mira (EY), M. Powell (EY), W. Latham (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on summary comparative analysis slides	0.60	595.00	357.00
Powell,Marc	Executive Director	3/30/2021	T3 - Long Term Projections	Participate on weekly coordination call with F. Mira (EY), M. Powell (EY), W. Latham (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on summary comparative analysis slides	0.60	810.00	486.00
Meyerowitz,Andrea Grace	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate on weekly coordination call with F. Mira (EY), M. Powell (EY), W. Latham (EY), A. Ramirez (EY), T. Yang (EY), A. Meyerowitz (EY) - updates on summary comparative analysis slides	0.60	720.00	432.00
Gelfond,Hilary	Staff	3/30/2021	T3 - Long Term Projections	Prepare a slide summarizing EY GNP forecast for Puerto Rico in MEU	1.40	245.00	343.00
Burr,Jeremy	Manager	3/30/2021	T3 - Long Term Projections	Prepare comments on the highlights of the PRIDCO fiscal plan submission	0.50	595.00	297.50
Burr,Jeremy	Manager	3/30/2021	T3 - Long Term Projections	Prepare comparison comments of the PRIDCO fiscal plan to the prior certification	1.60	595.00	952.00
Castelli,Michael	Senior	3/30/2021	T3 - Long Term Projections	Prepare edits to chart description text to align with new data	1.10	445.00	489.50
Burr,Jeremy	Manager	3/30/2021	T3 - Long Term Projections	Prepare feedback on the ASEM GF appropriation change in FY21 to be incorporated in the fiscal plan	0.40	595.00	238.00
Burr,Jeremy	Manager	3/30/2021	T3 - Long Term Projections	Prepare feedback on the slide regarding the fiscal plan measures included in the PRIDCO fiscal plan	0.40	595.00	238.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	3/30/2021	T3 - Long Term Projections	Prepare feedback on the slide regarding the FY22 budge submission by PRIDCO	0.40	595.00	238.00
Kebhaj,Suhaib	Senior	3/30/2021	T3 - Long Term Projections	Prepare model for the analysis of impact of introduction of VLTs in Puerto Rico	2.80	445.00	1,246.00
Glavin,Amanda Jane	Senior	3/30/2021	T3 - Long Term Projections	Prepare modifications to slides in the Monthly Economic Update to match the same formatting as the previous deck	1.70	445.00	756.50
Zhao,Leqi	Senior	3/30/2021	T3 - Long Term Projections	Prepare preliminary econometric model for based on US county database for unemployment forecast	0.90	445.00	400.50
Matla,Jonathan	Senior	3/30/2021	T3 - Long Term Projections	Prepare PRIDCO variance analysis based upon the updated FY21 fiscal plan draft for the restructuring strategic alternatives meeting	0.60	445.00	267.00
Sanchez-Riveron,Déborah	Staff	3/30/2021	T3 - Plan of Adjustment	Prepare request to Banco Popular for bank account information for the 3/31/2021 testing period.	1.90	245.00	465.50
Sanchez-Riveron,Déborah	Staff	3/30/2021	T3 - Plan of Adjustment	Prepare request to Banco Santander for bank account information for the 3/31/2021 testing period.	1.30	245.00	318.50
Sanchez-Riveron,Déborah	Staff	3/30/2021	T3 - Plan of Adjustment	Prepare request to First Bank for bank account information for the 3/31/2021 testing period.	1.10	245.00	269.50
Sanchez-Riveron,Déborah	Staff	3/30/2021	T3 - Plan of Adjustment	Prepare request to Northern Trust for bank account information for the 3/31/2021 testing period.	0.90	245.00	220.50
Chan,Jonathan	Manager	3/30/2021	T3 - Plan of Adjustment	Prepare request to technology team with detailed parameters for supporting documentation to add to document production files supporting the 12/31/2020 Cash Balance Analysis	0.40	595.00	238.00
Mackie,James	Executive Director	3/30/2021	T3 - Long Term Projections	Prepare responses to questions on indexing CTC	0.40	810.00	324.00
Burr,Jeremy	Manager	3/30/2021	T3 - Long Term Projections	Prepare revisions to the Notice of Violation for the PRIDCO fiscal plan	0.40	595.00	238.00
Rubin,Joshua A.	Staff	3/30/2021	T3 - Long Term Projections	Prepare table of average energy prices in Puerto Rico since 2005	0.60	245.00	147.00
Rubin,Joshua A.	Staff	3/30/2021	T3 - Long Term Projections	Prepare table of carbon dioxide emissions in Puerto Rico since 2005	0.60	245.00	147.00
Rubin,Joshua A.	Staff	3/30/2021	T3 - Long Term Projections	Prepare table of electricity usage by sector in Puerto Rico since 2010	0.60	245.00	147.00
Rubin,Joshua A.	Staff	3/30/2021	T3 - Long Term Projections	Prepare table of estimated energy savings in commercial energy programs in Puerto Rico	0.30	245.00	73.50
Rubin,Joshua A.	Staff	3/30/2021	T3 - Long Term Projections	Prepare table of estimated energy savings in distributed generation in Puerto Rico	0.30	245.00	73.50
Rubin,Joshua A.	Staff	3/30/2021	T3 - Long Term Projections	Prepare table of estimated energy savings in public lighting in Puerto Rico	0.30	245.00	73.50
Rubin,Joshua A.	Staff	3/30/2021	T3 - Long Term Projections	Prepare table of estimated energy savings in residential energy programs in Puerto Rico	0.30	245.00	73.50
Rubin,Joshua A.	Staff	3/30/2021	T3 - Long Term Projections	Prepare table of estimated number of electric vehicles and electric vehicle sales in Puerto Rico	0.70	245.00	171.50
Burr,Jeremy	Manager	3/30/2021	T3 - Long Term Projections	Prepare template presentation to report the PRIDCO fiscal plan submission and decisions on the strategy	1.40	595.00	833.00
Castelli,Michael	Senior	3/30/2021	T3 - Long Term Projections	Prepare the JSON data files which feed into the dashboard charts with the latest data	1.20	445.00	534.00
Matla,Jonathan	Senior	3/30/2021	T3 - Long Term Projections	Prepare variance analysis using PRIDCO FY21 fiscal plan compared to FY20 fiscal plan	2.90	445.00	1,290.50
Dubinsky,Shawn	Manager	3/30/2021	T3 - Plan of Adjustment	Prepare virtual data room to include supporting documents to Disclosure Statement citations of court filings, press releases, FOMB letters, public reports, and other documents utilized	1.10	595.00	654.50
Dubinsky,Shawn	Manager	3/30/2021	T3 - Plan of Adjustment	Prepare virtual data room to include supporting documents to Disclosure Statement citations of press release and FOMB letters	0.70	595.00	416.50
Powell,Marc	Executive Director	3/30/2021	T3 - Long Term Projections	Prepare weekly call with FOMB -- detailed review of materials (comparative slides vs prior analyses)	1.10	810.00	891.00
Kebhaj,Suhaib	Senior	3/30/2021	T3 - Long Term Projections	Provide comments on unemployment slides for the monthly economic update	0.60	445.00	267.00
Kebhaj,Suhaib	Senior	3/30/2021	T3 - Long Term Projections	Provide guidance on empirical estimation of the impact of stimulus on unemployment	1.20	445.00	534.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kebhaj,Suhaib	Senior	3/30/2021	T3 - Long Term Projections	Provide guidance on the analysis of impact of introduction VLTs on total revenue	1.20	445.00	534.00
Ban,Menuka	Manager	3/30/2021	T3 - Long Term Projections	Provide the framework for the summary slides in monthly economic update report showing the revised employment trend in Puerto Rico	1.60	595.00	952.00
Gelfond,Hilary	Staff	3/30/2021	T3 - Long Term Projections	Research the square footage of LIHTC units in Puerto Rico for use in FN 296 analysis	2.20	245.00	539.00
Gelfond,Hilary	Staff	3/30/2021	T3 - Long Term Projections	Respond to inquiries about Puerto Rico CTC estimate	1.10	245.00	269.50
Santambrogio,Juan	Executive Director	3/30/2021	T3 - Long Term Projections	Review analysis of revenue outperformance for FY2021 as compared to 2020 fiscal plan projections	1.20	810.00	972.00
Heath,Emma	Senior Manager	3/30/2021	T3 - Plan of Adjustment	Review and analyze COR3 data related hurricanes and earthquakes as disclosed in disclosure statement.	0.90	720.00	648.00
Mira,Francisco Jose	Senior Manager	3/30/2021	T3 - Long Term Projections	Review and analyze public information of Proponent's key personnel	0.60	720.00	432.00
Heath,Emma	Senior Manager	3/30/2021	T3 - Long Term Projections	Review and compare PRIDCO fiscal plan submission to prior FP	1.10	720.00	792.00
Heath,Emma	Senior Manager	3/30/2021	T3 - Long Term Projections	Review and update draft notice of violation to PRIDCO	2.60	720.00	1,872.00
LeBlanc,Samantha	Senior	3/30/2021	T3 - Long Term Projections	Review cash grant analysis	0.30	445.00	133.50
Almbaid,Nahla	Staff	3/30/2021	T3 - Long Term Projections	Review comments and make adjustments to unemployment slides in MEU	1.90	245.00	465.50
Panagiotakis,Sofia	Senior Manager	3/30/2021	T3 - Long Term Projections	Review cut to economic incentives, capex and rum distributions for FP	0.30	720.00	216.00
Santambrogio,Juan	Executive Director	3/30/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Eaton,Gregory William	Senior Manager	3/30/2021	T3 - Long Term Projections	Review disclosure statement and provide documentation	0.60	720.00	432.00
Santambrogio,Juan	Executive Director	3/30/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Mullins,Daniel R	Executive Director	3/30/2021	T3 - Long Term Projections	Review EITC and CTC estimations and assumptions for final incorporation into the fiscal plan	1.00	810.00	810.00
Panagiotakis,Sofia	Senior Manager	3/30/2021	T3 - Creditor Mediation Support	Redacted	0.20	720.00	144.00
Panagiotakis,Sofia	Senior Manager	3/30/2021	T3 - Long Term Projections	Review FY20 and FY21 Federal Funds Cost matching analysis to understand if funds were used for intended purposes and understand impact to DRF projections in FP.	0.30	720.00	216.00
Gelfond,Hilary	Staff	3/30/2021	T3 - Long Term Projections	Review literature on video lottery terminals for application to Puerto Rico Act 257 analysis	1.10	245.00	269.50
Mackie,James	Executive Director	3/30/2021	T3 - Long Term Projections	Review Monthly Economic Update slides	2.20	810.00	1,782.00
Glavin,Amanda Jane	Senior	3/30/2021	T3 - Long Term Projections	Review Monthly Economic Update slides for formatting issues	1.60	445.00	712.00
Santambrogio,Juan	Executive Director	3/30/2021	T3 - Plan of Adjustment	Review plan of adjustment fact sheets to be posted to Oversight Board's website	0.80	810.00	648.00
Heath,Emma	Senior Manager	3/30/2021	T3 - Long Term Projections	Review PRIDCO first submitted fiscal plan model, including revenue build	1.20	720.00	864.00
Heath,Emma	Senior Manager	3/30/2021	T3 - Long Term Projections	Review PRIDCO first submitted fiscal plan, written document	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	3/30/2021	T3 - Long Term Projections	Review responses to McKinsey IFCU questions prepared by Conway to understand the impact to the budget.	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	3/30/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Heath,Emma	Senior Manager	3/30/2021	T3 - Plan of Adjustment	Review source document listing for disclosure statement and providing comments	0.40	720.00	288.00
LeBlanc,Samantha	Senior	3/30/2021	T3 - Long Term Projections	Review SRF analysis based on FY21 Sabana to ensure measures are correct for FY22 in the fiscal plan.	1.60	445.00	712.00
Panagiotakis,Sofia	Senior Manager	3/30/2021	T3 - Long Term Projections	Review SRF fund increase approvals from SRF Hacienda Custody in FY21 to determine if they should be incorporated in the FP	0.40	720.00	288.00
Berger,Daniel L.	Manager	3/30/2021	T3 - Long Term Projections	Review Stata code for PREM EFW (part 1 of PREM slides) to check if the weights are correct	1.20	595.00	714.00
Ban,Menuka	Manager	3/30/2021	T3 - Long Term Projections	Review the employment sector slides update in the March monthly economic update report to finalize the understanding of historical trend	0.30	595.00	178.50
Ban,Menuka	Manager	3/30/2021	T3 - Long Term Projections	Review the revised December employment figures Puerto Rico from BLS to understand the most recent trend in employment gain vs. what was reported in December	0.40	595.00	238.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ban,Menuka	Manager	3/30/2021	T3 - Long Term Projections	Review the sector employment forecast slide / overall methodology for the March monthly economic update	0.40	595.00	238.00
Santambrogio,Juan	Executive Director	3/30/2021	T3 - Plan of Adjustment	Review updated version of available cash balance bridge analysis incorporating latest fiscal plan projections	0.90	810.00	729.00
Heath,Emma	Senior Manager	3/30/2021	T3 - Plan of Adjustment	Review updates to disclosure statement for April 2 filing.	0.60	720.00	432.00
Panagiotakis,Sofia	Senior Manager	3/30/2021	T3 - Long Term Projections	Review URP projection proposal for Fiscal Plan	0.40	720.00	288.00
Zhao,Leqi	Senior	3/30/2021	T3 - Long Term Projections	Review US county database in order to estimate stimulus impact on unemployment for unemployment forecast	2.40	445.00	1,068.00
Heath,Emma	Senior Manager	3/30/2021	T3 - Long Term Projections	Review weekly FFIS email regarding PR allocations and releases related with COVID relief.	0.40	720.00	288.00
Gelfond,Hilary	Staff	3/30/2021	T3 - Long Term Projections	Revise LIHTC fiscal note analysis with refined property value estimates	2.40	245.00	588.00
Rubin,Joshua A.	Staff	3/30/2021	T3 - Long Term Projections	Summarize contents of the US stimulus bills passed by Congress in response to the Great Recession in 2008-2009	1.80	245.00	441.00
Heath,Emma	Senior Manager	3/30/2021	T3 - Plan of Adjustment	Update disclosure statement for new COR3 data	0.20	720.00	144.00
Berger,Daniel L.	Manager	3/30/2021	T3 - Long Term Projections	Update EAI / CPI slide	0.70	595.00	416.50
Scales,Dwight A.	Senior	3/30/2021	T3 - Creditor Mediation Support	Redacted	0.70	445.00	311.50
Kebhaj,Suhaib	Senior	3/30/2021	T3 - Long Term Projections	update estimate of the fiscal impact of article 5 of PS 28	2.20	445.00	979.00
Venkatramanan,Siddhu	Manager	3/30/2021	T3 - Plan of Adjustment	Update fields within the Relativity workspace to implement changes for the upcoming 03/31/2021 testing period as of 03/30/2021.	1.60	595.00	952.00
Latham,Willow Genevieve	Senior	3/30/2021	T3 - Long Term Projections	Update financial analysis section of summary comparative analysis slides based on comments from F. Mira (EY)	1.20	445.00	534.00
Latham,Willow Genevieve	Senior	3/30/2021	T3 - Long Term Projections	Update key questions section of summary comparative analysis slides	0.30	445.00	133.50
Barati Stec,Izabella	Manager	3/30/2021	T3 - Long Term Projections	Update the fiscal note on HB 296 on promoting the development and rehabilitation of housing units for rental to low- or moderate-income families.	1.80	595.00	1,071.00
Castelli,Michael	Senior	3/30/2021	T3 - Long Term Projections	Update the PREM dashboard chart variables to account for new indicators	1.30	445.00	578.50
Knapp,Nicole Penelope	Senior	3/30/2021	T3 - Long Term Projections	Update trust fund balance forecast to use data from treasury through March 26. Estimate average M,T,W payments and reduce balance by that amount to simulate balance on 3/31/20	2.60	445.00	1,157.00
Knapp,Nicole Penelope	Senior	3/30/2021	T3 - Long Term Projections	Use JobsEQ data to estimate the share of employment in each 6 digit NAICS code that is dedicated to airline support for FN 28	2.90	445.00	1,290.50
Canter,Matthew Alan	Manager	3/30/2021	T3 - Long Term Projections	Participate in call with FOMB and EY regarding PBA lease review. EY participants: E. Heath, M. Magrans, M. Canter, E. Anderson, A. Gregoire (EY).	0.50	595.00	297.50
Canter,Matthew Alan	Manager	3/30/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and A Gregoire (EY) to discuss project plan for PBA school review	0.50	595.00	297.50
Gregoire,Alexandra	Manager	3/30/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and A Gregoire (EY) to discuss project plan for PBA school review	0.50	595.00	297.50
Canter,Matthew Alan	Manager	3/30/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), M Canter (EY), E Anderson (EY), D Meisel (EY), and J Matla (EY) to discuss PRIDCO fiscal plan strategic initiatives	0.70	595.00	416.50
Meisel,Daniel	Staff	3/30/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), M Canter (EY), E Anderson (EY), D Meisel (EY), and J Matla (EY) to discuss PRIDCO fiscal plan strategic initiatives	0.70	245.00	171.50
Anderson,Evan W	Manager	3/30/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), M Canter (EY), E Anderson (EY), D Meisel (EY), and J Matla (EY) to discuss PRIDCO fiscal plan strategic initiatives	0.70	595.00	416.50
Najder,Michal	Senior	3/30/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY) and S Konstand (EY) to discuss PBA sample set and insights from analysis of entire PBA portfolio.	0.40	445.00	178.00
Konstand,Sara	Manager	3/30/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY) and S Konstand (EY) to discuss PBA sample set and insights from analysis of entire PBA portfolio.	0.40	595.00	238.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Konstand,Sara	Manager	3/30/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Konstand (EY), and M Canter (EY) to discuss updates to restack deck and inclusion of economic benefits with QUEST team.	0.10	595.00	59.50
Najder,Michal	Senior	3/30/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Konstand (EY), and M Canter (EY) to discuss updates to restack deck and inclusion of economic benefits with QUEST team.	0.10	445.00	44.50
Canter,Matthew Alan	Manager	3/30/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Konstand (EY), and M Canter (EY) to discuss updates to restack deck and inclusion of economic benefits with QUEST team.	0.10	595.00	59.50
Canter,Matthew Alan	Manager	3/30/2021	T3 - Long Term Projections	Review PRIDCO fiscal plan and model provided by E Heath (EY)	1.20	595.00	714.00
Chen,Shi	Senior	3/30/2021	T3 - Long Term Projections	Review PBA school data to draft a question list/discussion guide and identify any data gaps	0.50	445.00	222.50
Gregoire,Alexandra	Manager	3/30/2021	T3 - Long Term Projections	Participate in call with FOMB and EY regarding PBA lease review. EY participants: E. Heath, M. Magrans, M. Canter, E. Anderson, A. Gregoire. (EY)	0.50	595.00	297.50
Magrans,Michael J.	Partner/Principal	3/30/2021	T3 - Long Term Projections	Participate in call with FOMB and EY regarding PBA lease review. EY participants: E. Heath, M. Magrans, M. Canter, E. Anderson, A. Gregoire. (EY)	0.50	870.00	435.00
Gregoire,Alexandra	Manager	3/30/2021	T3 - Long Term Projections	Participate in call with FOMB and EY regarding PBA lease review. EY participants: E. Heath, M. Magrans, M. Canter, E. Anderson, A. Gregoire. (EY)	0.50	595.00	297.50
Anderson,Evan W	Manager	3/30/2021	T3 - Long Term Projections	Participate in call with FOMB and EY regarding PBA lease review. EY participants: E. Heath, M. Magrans, M. Canter, E. Anderson, A. Gregoire. (EY)	0.50	595.00	297.50
Konstand,Sara	Manager	3/30/2021	T3 - Long Term Projections	Update restack deck to reflect economic benefits	0.30	595.00	178.50
Meisel,Daniel	Staff	3/30/2021	T3 - Long Term Projections	Perform value bridge analysis to determine indicative pricing increase potential from asset management for PRIDCO.	1.50	245.00	367.50
Meisel,Daniel	Staff	3/30/2021	T3 - Long Term Projections	Perform analysis to determine indicative pricing potential of non-trustee assets.	1.30	245.00	318.50
Nagarajan,Snigdha	Staff	3/30/2021	T3 - Long Term Projections	Identify attributes from CRIM website that could potentially help for private transaction analysis	1.80	245.00	441.00
Nagarajan,Snigdha	Staff	3/30/2021	T3 - Long Term Projections	Summarize data from Hacienda and CRIM individually to identify source of discrepancy in data	2.80	245.00	686.00
Good JR,Clark E	Manager	3/30/2021	T3 - Long Term Projections	Participate in call with C Nichols (EY) and C Good (EY) to discuss revisions to TRS cut treatment in final fiscal plan and corresponding updates in AFT costs	0.40	519.00	207.60
Good JR,Clark E	Manager	3/30/2021	T3 - Long Term Projections	Review updated headcounts/projected benefits to be included in the fiscal plan word document	0.60	519.00	311.40
Good JR,Clark E	Manager	3/30/2021	T3 - Long Term Projections	Review section 1.2 of the chapter 19 of the fiscal plan document for potential revisions	1.80	519.00	934.20
Good JR,Clark E	Manager	3/30/2021	T3 - Long Term Projections	Review section 1.3 of the chapter 19 of the fiscal plan document for potential revisions	1.90	519.00	986.10
Levy,Sheva R	Partner/Principal	3/30/2021	T3 - Long Term Projections	Review response from Proskauer regarding PRDE Social Security coverage	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	3/30/2021	T3 - Long Term Projections	Review updates to fiscal plan based on final budget information.	0.60	721.00	432.60
Nguyen,Jimmy Hoang Huy	Staff	3/30/2021	T3 - Long Term Projections	Assess the impact on pre-freeze TRS plan liability after updating for census data for new retirees	1.30	271.00	352.30
Nguyen,Jimmy Hoang Huy	Staff	3/30/2021	T3 - Long Term Projections	Assess the impact on pre-freeze TRS plan liability after updating for O2-2020 mortality for DB non-LOA participants	1.30	271.00	352.30
Nguyen,Jimmy Hoang Huy	Staff	3/30/2021	T3 - Long Term Projections	Assess the impact on pre-freeze TRS plan liability after updating for O2-2020 mortality for new retirees	1.50	271.00	406.50
Nguyen,Jimmy Hoang Huy	Staff	3/30/2021	T3 - Long Term Projections	Assess the impact on pre-freeze TRS plan liability after updating for O2-2020 mortality for DB LOA participants	1.80	271.00	487.80

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nichols, Carly	Senior Manager	3/30/2021	T3 - Long Term Projections	Participate in call with C Nichols (EY) and C Good (EY) to discuss revisions to TRS cut treatment in final fiscal plan and corresponding updates in AFT costs	0.40	655.00	262.00
Stricklin, Todd	Senior	3/30/2021	T3 - Long Term Projections	Calculate ERS permanent position freezes necessary to achieve cost neutrality for Act 80 as a percentage of eligible participants using 2019 data for Act 1 participants and 2020 data for Law 447 participants for Fiscal Plan entities only	0.60	405.00	243.00
Stricklin, Todd	Senior	3/30/2021	T3 - Long Term Projections	Calculate ERS FY20-FY49 nominal costs for Act 80 based on 2019 data for Act 1 participants and 2020 data for Law 447 participants for Fiscal Plan entities only	1.30	405.00	526.50
Stricklin, Todd	Senior	3/30/2021	T3 - Long Term Projections	Calculate ERS headcount reductions necessary for cost neutrality for Act 80 based on 2019 data for Act 1 participants and 2020 data for Law 447 participants for Fiscal Plan entities only	1.40	405.00	567.00
Malhotra, Gaurav	Partner/Principal	3/30/2021	T3 - Creditor Mediation Support	Redacted	1.20	870.00	1,044.00
Almbaid, Nahla	Staff	3/31/2021	T3 - Long Term Projections	Add USDOL news release data to UI model	1.40	245.00	343.00
Soutendijk, Tyler	Staff	3/31/2021	T3 - Long Term Projections	Address final manager comments to Monthly Economic Update presentation before client delivery	1.60	245.00	392.00
Latham, Willow Genevieve	Senior	3/31/2021	T3 - Long Term Projections	Amend charts in the draft financial analysis section of the comparative presentation based on comments from F. Mira (EY)	1.90	445.00	845.50
Barati Stec, Izabella	Manager	3/31/2021	T3 - Long Term Projections	Amend MEU March deck for consistency within the deck and with previous MEUs	2.40	595.00	1,428.00
Heath, Emma	Senior Manager	3/31/2021	T3 - Long Term Projections	Analyze PRIDCO fiscal plan and supporting model in comparison to 2020 fiscal plan.	1.40	720.00	1,008.00
Matla, Jonathan	Senior	3/31/2021	T3 - Long Term Projections	Audit variances for Non-Operating Expenses to determine questions for PRIDCO	1.80	445.00	801.00
Matla, Jonathan	Senior	3/31/2021	T3 - Long Term Projections	Audit variances for Operating Expenses to determine questions for PRIDCO	2.60	445.00	1,157.00
Matla, Jonathan	Senior	3/31/2021	T3 - Long Term Projections	Audit variances for Revenues to determine questions for PRIDCO	1.70	445.00	756.50
Matla, Jonathan	Senior	3/31/2021	T3 - Long Term Projections	Audit variances for Total CFP Measures to determine questions for PRIDCO	2.10	445.00	934.50
Jacobsen, Katherine Anne	Senior	3/31/2021	T3 - Plan of Adjustment	Collect source documents related to the "Commonwealth's Steady Operational and Financial Decline" section of the disclosure statement for the data room	1.20	445.00	534.00
Jacobsen, Katherine Anne	Senior	3/31/2021	T3 - Plan of Adjustment	Collect source documents related to the "Debtors cash management system" section of the disclosure statement for the data room	1.70	445.00	756.50
Jacobsen, Katherine Anne	Senior	3/31/2021	T3 - Plan of Adjustment	Collect source from Factiva for the disclosure statement data room	0.60	445.00	267.00
Barati Stec, Izabella	Manager	3/31/2021	T3 - Long Term Projections	Compare February and March slides to prepare a comprehensive narrative of MEU March deck	2.10	595.00	1,249.50
Yodice, Frank	Senior	3/31/2021	T3 - Plan of Adjustment	Confirm federal funding allocations to various PR departments and confirm calculated percent for use in DS chart	0.70	445.00	311.50
Latham, Willow Genevieve	Senior	3/31/2021	T3 - Long Term Projections	Continue updating draft financial analysis section charts	1.90	445.00	845.50
Ramirez, Aaron	Senior	3/31/2021	T3 - Long Term Projections	Continue updating draft financial analysis section charts	1.80	445.00	801.00
Ramirez, Aaron	Senior	3/31/2021	T3 - Long Term Projections	Prepare specific financial slides as a result of feedback from F.Mira	2.80	445.00	1,246.00
Mullins, Daniel R	Executive Director	3/31/2021	T3 - Long Term Projections	DDEC Act 60 regulation working session, preparation of materials and priorities for regulatory clause, substance and language changes for implementation of Act 60 regulations (2.3);	2.60	810.00	2,106.00
Soutendijk, Tyler	Staff	3/31/2021	T3 - Long Term Projections	Determine industry concentration comparison of technology sectors in PR vs. US	1.10	245.00	269.50
Yodice, Frank	Senior	3/31/2021	T3 - Plan of Adjustment	Draft email to J. Burr regarding Disclosure Statement source files	0.20	445.00	89.00
Gelfond, Hilary	Staff	3/31/2021	T3 - Long Term Projections	Draft memo on results of fiscal analysis of Act 28	1.20	245.00	294.00
Knapp, Nicole Penelope	Senior	3/31/2021	T3 - Long Term Projections	Draft municipal fee narrative for fiscal note 28	1.30	445.00	578.50
Knapp, Nicole Penelope	Senior	3/31/2021	T3 - Long Term Projections	Draft property tax narrative for fiscal note 28	1.80	445.00	801.00
Kebhaj, Suhaib	Senior	3/31/2021	T3 - Long Term Projections	Draft summary of unemployment slides for the monthly economic update	0.60	445.00	267.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	3/31/2021	T3 - Creditor Mediation Support	Redacted	0.20	720.00	144.00
Gelfond,Hilary	Staff	3/31/2021	T3 - Long Term Projections	Estimate state trends in VLT revenue per machine to apply to PR model	2.20	245.00	539.00
Gelfond,Hilary	Staff	3/31/2021	T3 - Long Term Projections	Estimate takeup rate for child tax credit in PR for larger fiscal plan model	0.70	245.00	171.50
Gelfond,Hilary	Staff	3/31/2021	T3 - Long Term Projections	Estimate VLT income per machine in Puerto Rico	2.90	245.00	710.50
Yodice, Frank	Senior	3/31/2021	T3 - Plan of Adjustment	Find source letters on the FOMB website that are referenced in the Disclosure Statement	0.40	445.00	178.00
Gelfond,Hilary	Staff	3/31/2021	T3 - Long Term Projections	Gather sources for disclosure statement	0.20	245.00	49.00
Yodice, Frank	Senior	3/31/2021	T3 - Plan of Adjustment	Identify public source information for COFINA's third plan of adjustment	0.30	445.00	133.50
Yodice, Frank	Senior	3/31/2021	T3 - Plan of Adjustment	Identify source files from Hacienda regarding Administrative Declarations	1.20	445.00	534.00
Yodice, Frank	Senior	3/31/2021	T3 - Plan of Adjustment	Look into deferred revenue data for FY 2021 and determine correct value for use in the disclosure statement	0.80	445.00	356.00
Tan, Riyandi	Manager	3/31/2021	T3 - Plan of Adjustment	Participate in a call with J. Santambrogio (EY) and R. Tan (EY) to reconcile and prepare summary schedule of all cash disbursements from plan of adjustment.	0.50	595.00	297.50
Santambrogio, Juan	Executive Director	3/31/2021	T3 - Plan of Adjustment	Participate in a call with J. Santambrogio (EY) and R. Tan (EY) to reconcile and prepare summary schedule of all cash disbursements from plan of adjustment.	0.50	810.00	405.00
Tan, Riyandi	Manager	3/31/2021	T3 - Long Term Projections	Participate in a call with L. Sanchez (McKinsey), J. Gonzalez-Garilletti (McKinsey), S. O'Rourke (McKinsey), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss implementation of board approved FY22 budget decisions into the fiscal plan.	0.50	595.00	297.50
Sarna, Shavi	Senior Manager	3/31/2021	T3 - Long Term Projections	Participate in a call with L. Sanchez (McKinsey), J. Gonzalez-Garilletti (McKinsey), S. O'Rourke (McKinsey), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss implementation of board approved FY22 budget decisions into the fiscal plan.	0.50	720.00	360.00
Panagiotakis, Sofia	Senior Manager	3/31/2021	T3 - Long Term Projections	Participate in a call with L. Sanchez (McKinsey), J. Gonzalez-Garilletti (McKinsey), S. O'Rourke (McKinsey), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss implementation of board approved FY22 budget decisions into the fiscal plan.	0.50	720.00	360.00
Burr, Jeremy	Manager	3/31/2021	T3 - Long Term Projections	Participate in call with COFINA, FOMB, Ankura, Conway, J Santambrogio (EY) and J Burr (EY) to discuss the draft COFINA fiscal plan for 20201	0.90	595.00	535.50
Santambrogio, Juan	Executive Director	3/31/2021	T3 - Long Term Projections	Participate in call with COFINA, FOMB, Ankura, Conway, J Santambrogio (EY) and J Burr (EY) to discuss the draft COFINA fiscal plan for 20201	0.90	810.00	729.00
Mullins, Daniel R	Executive Director	3/31/2021	T3 - Long Term Projections	Participate in call with DDEC, FOMB and EY regarding Act 60 regulations. EY participants include: D. Mullins (EY), J. Mackie (EY), A. Chepenik (EY), J. Santambrogio (EY), E. Heath (EY) and M. Ban (EY)	1.30	810.00	1,053.00
Chepenik, Adam Brandon	Partner/Principal	3/31/2021	T3 - Long Term Projections	Participate in call with DDEC, FOMB and EY regarding Act 60 regulations. EY participants include: D. Mullins (EY), J. Mackie (EY), A. Chepenik (EY), J. Santambrogio (EY), E. Heath (EY) and M. Ban (EY)	1.30	870.00	1,131.00
Mackie, James	Executive Director	3/31/2021	T3 - Long Term Projections	Participate in call with DDEC, FOMB and EY regarding Act 60 regulations. EY participants include: D. Mullins (EY), J. Mackie (EY), A. Chepenik (EY), J. Santambrogio (EY), E. Heath (EY) and M. Ban (EY)	1.30	810.00	1,053.00
Heath, Emma	Senior Manager	3/31/2021	T3 - Long Term Projections	Participate in call with DDEC, FOMB and EY regarding Act 60 regulations. EY participants include: D. Mullins (EY), J. Mackie (EY), A. Chepenik (EY), J. Santambrogio (EY), E. Heath (EY) and M. Ban (EY)	1.30	720.00	936.00
Santambrogio, Juan	Executive Director	3/31/2021	T3 - Long Term Projections	Participate in call with DDEC, FOMB and EY regarding Act 60 regulations. EY participants include: D. Mullins (EY), J. Mackie (EY), A. Chepenik (EY), J. Santambrogio (EY), E. Heath (EY) and M. Ban (EY)	1.30	810.00	1,053.00
Ban, Menuka	Manager	3/31/2021	T3 - Long Term Projections	Participate in call with DDEC, FOMB and EY regarding Act 60 regulations. EY participants include: D. Mullins (EY), J. Mackie (EY), A. Chepenik (EY), J. Santambrogio (EY), E. Heath (EY) and M. Ban (EY)	1.30	595.00	773.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	3/31/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO fiscal plan variances and issues	1.50	595.00	892.50
Heath,Emma	Senior Manager	3/31/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO fiscal plan variances and issues	1.50	720.00	1,080.00
Matla,Jonathan	Senior	3/31/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO fiscal plan variances and issues	1.50	445.00	667.50
Heath,Emma	Senior Manager	3/31/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY) and F. Yodice (EY) to discuss 2021 Deferred Revenue source file and number for use in the Disclosure Statement	0.20	720.00	144.00
Yodice,Frank	Senior	3/31/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY) and F. Yodice (EY) to discuss 2021 Deferred Revenue source file and number for use in the Disclosure Statement	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	3/31/2021	T3 - Plan of Adjustment	Participate in call with F. Yodice (EY) and K. Jacobsen (EY) to discuss federal funding allocations and corresponding source files for use in the Disclosure Statement	0.10	445.00	44.50
Yodice,Frank	Senior	3/31/2021	T3 - Plan of Adjustment	Participate in call with F. Yodice (EY) and K. Jacobsen (EY) to discuss federal funding allocations and corresponding source files for use in the Disclosure Statement	0.10	445.00	44.50
Burr,Jeremy	Manager	3/31/2021	T3 - Long Term Projections	Participate in call with J Burr (EY), R Tan (EY), and D Scales (EY) to discuss PREPA / PRASA analysis and how to compare invoices against Sabana file amounts	0.70	595.00	416.50
Tan,Riyandi	Manager	3/31/2021	T3 - Long Term Projections	Participate in call with J Burr (EY), R Tan (EY), and D Scales (EY) to discuss PREPA / PRASA analysis and how to compare invoices against Sabana file amounts	0.70	595.00	416.50
Scales,Dwight A.	Senior	3/31/2021	T3 - Long Term Projections	Participate in call with J Burr (EY), R Tan (EY), and D Scales (EY) to discuss PREPA / PRASA analysis and how to compare invoices against Sabana file amounts	0.70	445.00	311.50
Mackie,James	Executive Director	3/31/2021	T3 - Long Term Projections	Participate in call with J Mackie (EY), McK on EITC, CTC, and stim payment	0.70	810.00	567.00
Burr,Jeremy	Manager	3/31/2021	T3 - Plan of Adjustment	Participate in call with J. Burr (EY) and F. Yodice (EY) to discuss relevant Disclosure Statement source files to determine federal funding allocations to agencies.	0.10	595.00	59.50
Yodice,Frank	Senior	3/31/2021	T3 - Plan of Adjustment	Participate in call with J. Burr (EY) and F. Yodice (EY) to discuss relevant Disclosure Statement source files to determine federal funding allocations to agencies.	0.10	445.00	44.50
Burr,Jeremy	Manager	3/31/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Dinnen,Eric	Senior Manager	3/31/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00
Heath,Emma	Senior Manager	3/31/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00
Santambrogio,Juan	Executive Director	3/31/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Jacobsen,Katherine Anne	Senior	3/31/2021	T3 - Creditor Mediation Support	Redacted	1.10	445.00	489.50
Powell,Marc	Executive Director	3/31/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY) and F. Mira (EY) to determine best workload of EY team and assign tasks given A. Meyerowitz departure	0.30	810.00	243.00
Mira,Francisco Jose	Senior Manager	3/31/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY) and F. Mira (EY) to determine best workload of EY team and assign tasks given A. Meyerowitz departure	0.30	720.00	216.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sarna,Shavi	Senior Manager	3/31/2021	T3 - Long Term Projections	Participate in call with Mckinsey, G. Maldonado (FOMB), A. Cruz (FOMB), P. Perez (FOMB), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the URP projections in the fiscal plan.	0.60	720.00	432.00
Panagiotakis,Sofia	Senior Manager	3/31/2021	T3 - Long Term Projections	Participate in call with Mckinsey, G. Maldonado (FOMB), A. Cruz (FOMB), P. Perez (FOMB), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the URP projections in the fiscal plan.	0.60	720.00	432.00
Eaton,Gregory William	Senior Manager	3/31/2021	T3 - Long Term Projections	Participate in call with S. O'Rourke (Mckinsey), S. Mata (Mckinsey), G. Eaton (EY), A. Chepenik (EY), J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss the DRF forecast in the fiscal plan.	0.40	720.00	288.00
Santambrogio,Juan	Executive Director	3/31/2021	T3 - Long Term Projections	Participate in call with S. O'Rourke (Mckinsey), S. Mata (Mckinsey), G. Eaton (EY), A. Chepenik (EY), J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss the DRF forecast in the fiscal plan.	0.40	810.00	324.00
Panagiotakis,Sofia	Senior Manager	3/31/2021	T3 - Long Term Projections	Participate in call with S. O'Rourke (Mckinsey), S. Mata (Mckinsey), G. Eaton (EY), A. Chepenik (EY), J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss the DRF forecast in the fiscal plan.	0.40	720.00	288.00
Chepenik,Adam Brandon	Partner/Principal	3/31/2021	T3 - Long Term Projections	Participate in call with S. O'Rourke (Mckinsey), S. Mata (Mckinsey), G. Eaton (EY), A. Chepenik (EY), J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss the DRF forecast in the fiscal plan.	0.40	870.00	348.00
Latham,Willow Genevieve	Senior	3/31/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), F. Mira (EY), M. Powell (EY), A. Ramirez (EY), T. Yang (EY) to finalize comparative slides based on feedback from A. Cruz	0.80	445.00	356.00
Yang,Tianyi	Manager	3/31/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), F. Mira (EY), M. Powell (EY), A. Ramirez (EY), T. Yang (EY) to finalize comparative slides based on feedback from A. Cruz	0.80	595.00	476.00
Powell,Marc	Executive Director	3/31/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), F. Mira (EY), M. Powell (EY), A. Ramirez (EY), T. Yang (EY) to finalize comparative slides based on feedback from A. Cruz	0.80	810.00	648.00
Ramirez,Aaron	Senior	3/31/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), F. Mira (EY), M. Powell (EY), A. Ramirez (EY), T. Yang (EY) to finalize comparative slides based on feedback from A. Cruz	0.80	445.00	356.00
Mira,Francisco Jose	Senior Manager	3/31/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), F. Mira (EY), M. Powell (EY), A. Ramirez (EY), T. Yang (EY) to finalize comparative slides based on feedback from A. Cruz	0.80	720.00	576.00
Sarna,Shavi	Senior Manager	3/31/2021	T3 - Long Term Projections	Participate in fiscal plan update call with Mckinsey, FOMB, S. Panagiotakis (EY), D. Mullins (EY), S. Sarna (EY), E. Heath (EY), M. Ban (EY) and K Jacobsen (EY)	0.30	720.00	216.00
Heath,Emma	Senior Manager	3/31/2021	T3 - Long Term Projections	Participate in fiscal plan update call with Mckinsey, FOMB, S. Panagiotakis (EY), D. Mullins (EY), S. Sarna (EY), E. Heath (EY), M. Ban (EY) and K Jacobsen (EY)	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	3/31/2021	T3 - Long Term Projections	Participate in fiscal plan update call with Mckinsey, FOMB, S. Panagiotakis (EY), D. Mullins (EY), S. Sarna (EY), E. Heath (EY), M. Ban (EY) and K Jacobsen (EY)	0.30	720.00	216.00
Ban,Menuka	Manager	3/31/2021	T3 - Long Term Projections	Participate in fiscal plan update call with Mckinsey, FOMB, S. Panagiotakis (EY), D. Mullins (EY), S. Sarna (EY), E. Heath (EY), M. Ban (EY) and K Jacobsen (EY)	0.30	595.00	178.50
Mullins,Daniel R	Executive Director	3/31/2021	T3 - Long Term Projections	Participate in fiscal plan update call with Mckinsey, FOMB, S. Panagiotakis (EY), D. Mullins (EY), S. Sarna (EY), E. Heath (EY), M. Ban (EY) and K Jacobsen (EY)	0.30	810.00	243.00
Jacobsen,Katherine Anne	Senior	3/31/2021	T3 - Long Term Projections	Participate in fiscal plan update call with Mckinsey, FOMB, S. Panagiotakis (EY), D. Mullins (EY), S. Sarna (EY), E. Heath (EY), M. Ban (EY) and K Jacobsen (EY)	0.30	445.00	133.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	3/31/2021	T3 - Creditor Mediation Support	Redacted	1.60	870.00	1,392.00
Santambrogio,Juan	Executive Director	3/31/2021	T3 - Creditor Mediation Support	Redacted	1.60	810.00	1,296.00
Powell,Marc	Executive Director	3/31/2021	T3 - Long Term Projections	Participate in quick call w. J Thind (EY) and M. Powell (EY) to give him an overview of project issues and gather input	0.70	810.00	567.00
Thind,Jehan	Senior Manager	3/31/2021	T3 - Long Term Projections	Participate in quick call w. J Thind (EY) and M. Powell (EY) to give him an overview of project issues and gather input	0.70	720.00	504.00
Scales,Dwight A.	Senior	3/31/2021	T3 - Long Term Projections	Participate in working call with J Burr (EY), D Scales (EY) and FOMB analyst to discuss PREPA / PRASA estimates for FY22 budget	0.50	445.00	222.50
Burr,Jeremy	Manager	3/31/2021	T3 - Long Term Projections	Participate in working call with J Burr (EY), D Scales (EY) and FOMB analyst to discuss PREPA / PRASA estimates for FY22 budget	0.50	595.00	297.50
Burr,Jeremy	Manager	3/31/2021	T3 - Long Term Projections	Participate in working meeting with E Heath (EY), J Matla (EY) and J Burr (EY) to prepare the PRIDCO fiscal plan submission review deck and notice of violation	1.80	595.00	1,071.00
Heath,Emma	Senior Manager	3/31/2021	T3 - Long Term Projections	Participate in working meeting with E Heath (EY), J Matla (EY) and J Burr (EY) to prepare the PRIDCO fiscal plan submission review deck and notice of violation	1.80	720.00	1,296.00
Matla,Jonathan	Senior	3/31/2021	T3 - Long Term Projections	Participate in working meeting with E Heath (EY), J Matla (EY) and J Burr (EY) to prepare the PRIDCO fiscal plan submission review deck and notice of violation	1.80	445.00	801.00
Sarna,Shavi	Senior Manager	3/31/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Scales,Dwight A.	Senior	3/31/2021	T3 - Creditor Mediation Support	Redacted	0.50	445.00	222.50
Sarna,Shavi	Senior Manager	3/31/2021	T3 - Long Term Projections	Participate on call with J Santambrogio (EY), S Panagiotakis (EY) and S Sarna (EY) to review revised revenue and primary surplus estimates in preparation for Board strategy call	0.20	720.00	144.00
Panagiotakis,Sofia	Senior Manager	3/31/2021	T3 - Long Term Projections	Participate on call with J Santambrogio (EY), S Panagiotakis (EY) and S Sarna (EY) to review revised revenue and primary surplus estimates in preparation for Board strategy call	0.20	720.00	144.00
Santambrogio,Juan	Executive Director	3/31/2021	T3 - Long Term Projections	Participate on call with J Santambrogio (EY), S Panagiotakis (EY) and S Sarna (EY) to review revised revenue and primary surplus estimates in preparation for Board strategy call	0.20	810.00	162.00
Venkatramanan,Siddhu	Manager	3/31/2021	T3 - Plan of Adjustment	Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream as of 03/31/2021.	1.90	595.00	1,130.50
Chan,Jonathan	Manager	3/31/2021	T3 - Plan of Adjustment	Perform additional review of production list supporting the 12/31/20 reporting period disclosure statement	0.40	595.00	238.00
Venkatramanan,Siddhu	Manager	3/31/2021	T3 - Plan of Adjustment	Perform analysis to identify action items after updates are implemented to the Relativity testing platform, to ensure accurate testing of account balances, as of 03/31/2021.	2.10	595.00	1,249.50
Kebhaj,Suhaib	Senior	3/31/2021	T3 - Long Term Projections	Prepare client ready slide deck of monthly economic update	0.40	445.00	178.00
Burr,Jeremy	Manager	3/31/2021	T3 - Long Term Projections	Prepare comments on the variance slide for the PRIDCO fiscal plan review deck for the Oversight Board	0.80	595.00	476.00
Burr,Jeremy	Manager	3/31/2021	T3 - Long Term Projections	Prepare edits to the FY22 budget and measures slides implied by PRIDCO's fiscal plan	1.60	595.00	952.00
Mullins,Daniel R	Executive Director	3/31/2021	T3 - Long Term Projections	Prepare final edits on March Puerto Rico Economic Update to draft transmittal memo for FOMB	2.20	810.00	1,782.00
Burr,Jeremy	Manager	3/31/2021	T3 - Long Term Projections	Prepare highlights slide for the PRIDCO fiscal plan review deck for the Oversight Board	1.40	595.00	833.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mackie,James	Executive Director	3/31/2021	T3 - Long Term Projections	Prepare materials for call on Act 60 regulations	0.60	810.00	486.00
Glavin,Amanda Jane	Senior	3/31/2021	T3 - Long Term Projections	Prepare modifications to Fiscal Note RC0017 to make changes outlines by Izabella	1.70	445.00	756.50
Meyerowitz,Andrea Grace	Senior Manager	3/31/2021	T3 - Long Term Projections	Prepare program structure overview package	0.70	720.00	504.00
Sanchez-Riveron,Déborah	Staff	3/31/2021	T3 - Plan of Adjustment	Prepare request to BNY Mellon for bank account information for the 3/31/2021 testing period.	0.90	245.00	220.50
Burr,Jeremy	Manager	3/31/2021	T3 - Long Term Projections	Prepare revised COFINA fiscal plan submission timeline based on feedback from COFINA	0.40	595.00	238.00
Burr,Jeremy	Manager	3/31/2021	T3 - Long Term Projections	Prepare source document on slot machine take included in the disclosure statement	0.20	595.00	119.00
Burr,Jeremy	Manager	3/31/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Scales,Dwight A.	Senior	3/31/2021	T3 - Creditor Mediation Support	Redacted	0.70	445.00	311.50
Rubin,Joshua A.	Staff	3/31/2021	T3 - Long Term Projections	Prepare table of America Recovery and Reinvestment Act disbursements by county and month	0.30	245.00	73.50
Rubin,Joshua A.	Staff	3/31/2021	T3 - Long Term Projections	Prepare table showing employment recovery in top and bottom performing states with respect to Leisure & Entertainment	0.40	245.00	98.00
Matla,Jonathan	Senior	3/31/2021	T3 - Long Term Projections	Prepare variance analysis slide for the PRIDCO fiscal plan review deck	2.80	445.00	1,246.00
Dubinsky,Shawn	Manager	3/31/2021	T3 - Plan of Adjustment	Prepare virtual data room to include supporting documents to Disclosure Statement citations of legislative acts and resolutions	0.90	595.00	535.50
Dubinsky,Shawn	Manager	3/31/2021	T3 - Plan of Adjustment	Prepare virtual data room to include supporting documents to Disclosure Statement citations of legislative acts and resolutions	0.30	595.00	178.50
Kebhaj,Suhaib	Senior	3/31/2021	T3 - Long Term Projections	Provide edits to DRF slides in the monthly economic update	0.40	445.00	178.00
Kebhaj,Suhaib	Senior	3/31/2021	T3 - Long Term Projections	Provide information on stimulus spending by state during the great recession	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	3/31/2021	T3 - Long Term Projections	Provide review of all MEU slides checking for consistency and accuracy	0.80	445.00	356.00
Mackie,James	Executive Director	3/31/2021	T3 - Long Term Projections	Research take-up rates for CTC and EITC	0.50	810.00	405.00
Kebhaj,Suhaib	Senior	3/31/2021	T3 - Long Term Projections	Respond to comments on monthly economic update unemployment slides	1.60	445.00	712.00
Barati Stec,Izabella	Manager	3/31/2021	T3 - Long Term Projections	Respond to comments on the results of the analysis in the fiscal note on HB 296 (to expand the scope of Act 60 to health professionals eligible for the tax benefits)	1.40	595.00	833.00
Knapp,Nicole Penelope	Senior	3/31/2021	T3 - Long Term Projections	Respond to feedback in MEU	1.20	445.00	534.00
Gelfond,Hilary	Staff	3/31/2021	T3 - Long Term Projections	Respond to request for shift-share industry concentration data for Act 20	0.30	245.00	73.50
Ban,Menuka	Manager	3/31/2021	T3 - Long Term Projections	Respond to the disclosure statement sources request by updating the materials and checking-in with the team to ensure the materials are up to date	0.30	595.00	178.50
Mira,Francisco Jose	Senior Manager	3/31/2021	T3 - Long Term Projections	Review and analyze public information of Proponent's key personnel, financial section	1.10	720.00	792.00
Barati Stec,Izabella	Manager	3/31/2021	T3 - Long Term Projections	Review and comment on MEU March deck slides (on unemployment)	2.10	595.00	1,249.50
Heath,Emma	Senior Manager	3/31/2021	T3 - Long Term Projections	Review and update draft PRIDCO notice of violation.	2.30	720.00	1,656.00
Heath,Emma	Senior Manager	3/31/2021	T3 - Long Term Projections	Review and update PRIDCO fiscal plan submission review presentation	2.20	720.00	1,584.00
Sanchez-Riveron,Déborah	Staff	3/31/2021	T3 - Plan of Adjustment	Review document production listing as of 3/31/2021 in preparation for December 31, 2020 cash balance report	2.70	245.00	661.50
Sanchez-Riveron,Déborah	Staff	3/31/2021	T3 - Plan of Adjustment	Review document production listing criteria as of 3/31/2021 in preparation for March 31, 2021 reporting period	1.10	245.00	269.50
Yang,Tianyi	Manager	3/31/2021	T3 - Long Term Projections	Review financial comparison charts in Proponent Analysis comparison presentation	0.80	595.00	476.00
Latham,Willow Genevieve	Senior	3/31/2021	T3 - Long Term Projections	Review financial statements for PRSTRT and BLN to check cash management policies to explain observed figures	0.80	445.00	356.00
Latham,Willow Genevieve	Senior	3/31/2021	T3 - Long Term Projections	Review financial statements for PRSTRT and BLN to ensure accuracy of transcribed figures	0.60	445.00	267.00
Ramirez,Aaron	Senior	3/31/2021	T3 - Long Term Projections	Review financial statements for PRSTRT and BLN to ensure accuracy of transcribed figures	0.80	445.00	356.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	3/31/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Panagiotakis, Sofia	Senior Manager	3/31/2021	T3 - Long Term Projections	Review incentive collections reported by DDEC	0.20	720.00	144.00
Panagiotakis, Sofia	Senior Manager	3/31/2021	T3 - Long Term Projections	Review latest surplus/deficit figures after debt service and POA.	0.30	720.00	216.00
Kebhaj, Suhaib	Senior	3/31/2021	T3 - Long Term Projections	Review major stimulus bills passed during the great recession for empirical analysis of impact of stimulus on unemployment	1.60	445.00	712.00
Mullins, Daniel R	Executive Director	3/31/2021	T3 - Long Term Projections	Review March Puerto Rico Economic Update contents and presentation alterations March Puerto Rico Economic Update editing of content and specification of needed content changes, slides 26 - 46 (1.4);	2.60	810.00	2,106.00
Kebhaj, Suhaib	Senior	3/31/2021	T3 - Long Term Projections	Review possibility of using IO models for estimating linkages between the Airline industry and support services	1.80	445.00	801.00
Heath, Emma	Senior Manager	3/31/2021	T3 - Long Term Projections	Review prior PRIDCO fiscal plan process letters	0.40	720.00	288.00
Heath, Emma	Senior Manager	3/31/2021	T3 - Plan of Adjustment	Review proposed edits to disclosure statement ahead of April filing.	0.40	720.00	288.00
Mackie, James	Executive Director	3/31/2021	T3 - Long Term Projections	Review QUEST Monthly Economic Update	2.90	810.00	2,349.00
Panagiotakis, Sofia	Senior Manager	3/31/2021	T3 - Long Term Projections	Review revised cash bridge estimating FY21 Cash	0.30	720.00	216.00
Panagiotakis, Sofia	Senior Manager	3/31/2021	T3 - Long Term Projections	Review spending progress on FY20 COVID-19 funds.	0.70	720.00	504.00
Heath, Emma	Senior Manager	3/31/2021	T3 - Plan of Adjustment	Review SRF source document for inclusion in disclosure statement data room	0.40	720.00	288.00
Chawla, Sonia	Manager	3/31/2021	T3 - Plan of Adjustment	Review status of finalizing production list supporting the 12/31/20 reporting period disclosure statement.	0.10	595.00	59.50
Ban, Menuka	Manager	3/31/2021	T3 - Long Term Projections	Review the BEA personal income and savings trend slide in the monthly economic update report identifying impact from the stimulus effect	0.30	595.00	178.50
Ban, Menuka	Manager	3/31/2021	T3 - Long Term Projections	Review the GNP forecast slide update in monthly economic update report to finalize the results	0.60	595.00	357.00
Ban, Menuka	Manager	3/31/2021	T3 - Long Term Projections	Review the personal income forecast slide update in monthly economic update report to finalize the results	0.40	595.00	238.00
Santambrogio, Juan	Executive Director	3/31/2021	T3 - Long Term Projections	Review updated preliminary surplus amounts from fiscal plan projections	0.60	810.00	486.00
Mira, Francisco Jose	Senior Manager	3/31/2021	T3 - Long Term Projections	Review, edit and comment Proposal Analysis comparison presentation, including technical and financial sections	1.30	720.00	936.00
Barati Stec, Izabella	Manager	3/31/2021	T3 - Long Term Projections	Review/edit and comment on MEU March deck covid and reopening schedule slides	1.80	595.00	1,071.00
Gelfond, Hilary	Staff	3/31/2021	T3 - Long Term Projections	Revise estimates of the fiscal impact of Act 28 to more closely follow eligibility provisions in the law	2.90	245.00	710.50
Tan, Riyandi	Manager	3/31/2021	T3 - Plan of Adjustment	Revise summary schedule for plan of adjustment cash disbursements to present to board.	0.80	595.00	476.00
Rubin, Joshua A.	Staff	3/31/2021	T3 - Long Term Projections	Review tables in document responding to PREPA data request	1.80	245.00	441.00
Mullins, Daniel R	Executive Director	3/31/2021	T3 - Long Term Projections	Treasury Digital Services Regulation for disclosure statement summary	0.30	810.00	243.00
Knapp, Nicole Penelope	Senior	3/31/2021	T3 - Long Term Projections	Update Act 40 fiscal note to reflect the sector concentration changes and employment increases in sectors targeted by act 20	2.10	445.00	934.50
Mairena, Daisy	Staff	3/31/2021	T3 - Plan of Adjustment	Update analysis of account descriptions provided by account holders for 'Unreviewed' accounts in the December 31, 2020 cash balance report as of 03/31/2021.	2.90	245.00	710.50
Yang, Tianyi	Manager	3/31/2021	T3 - Long Term Projections	Update financial comparison charts in Proponent Analysis comparison presentation	1.30	595.00	773.50
Knapp, Nicole Penelope	Senior	3/31/2021	T3 - Long Term Projections	Update property tax calculations of FN 28 to reflect average assets held between 2018 and 2020. Revise tax rate applied to real property to reflect statutory average across impacted municipalities	2.10	445.00	934.50
Ban, Menuka	Manager	3/31/2021	T3 - Long Term Projections	Update the executive summary slides for the macro and sector employment update, March economic update	0.40	595.00	238.00
Canter, Matthew Alan	Manager	3/31/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) and J Federer (EY) to discuss project management PowerPoint deck and steps for completion	0.60	595.00	357.00
Federer, Joshua Lee	Staff	3/31/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) and J Federer (EY) to discuss project management PowerPoint deck and steps for completion	0.60	245.00	147.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Anderson,Evan W	Manager	3/31/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), E Anderson (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss next steps for the PRIDCO, PBA and Tourism/Leisure real estate workstreams	0.50	595.00	297.50
Canter,Matthew Alan	Manager	3/31/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), E Anderson (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss next steps for the PRIDCO, PBA and Tourism/Leisure real estate workstreams	0.50	595.00	297.50
Chen,Shi	Senior	3/31/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), E Anderson (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss next steps for the PRIDCO, PBA and Tourism/Leisure real estate workstreams	0.50	445.00	222.50
Federer,Joshua Lee	Staff	3/31/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), E Anderson (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss next steps for the PRIDCO, PBA and Tourism/Leisure real estate workstreams	0.50	245.00	122.50
Gregoire,Alexandra	Manager	3/31/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), E Anderson (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss next steps for the PRIDCO, PBA and Tourism/Leisure real estate workstreams	0.50	595.00	297.50
Meisel,Daniel	Staff	3/31/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), E Anderson (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss next steps for the PRIDCO, PBA and Tourism/Leisure real estate workstreams	0.50	245.00	122.50
Anderson,Evan W	Manager	3/31/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), E Anderson (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss edits to PRIDCO PowerPoint deliverable	0.90	595.00	535.50
Canter,Matthew Alan	Manager	3/31/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), E Anderson (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss edits to PRIDCO PowerPoint deliverable	0.90	595.00	535.50
Chen,Shi	Senior	3/31/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), E Anderson (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss edits to PRIDCO PowerPoint deliverable	0.90	445.00	400.50
Federer,Joshua Lee	Staff	3/31/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), E Anderson (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss edits to PRIDCO PowerPoint deliverable	0.90	245.00	220.50
Meisel,Daniel	Staff	3/31/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), E Anderson (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss edits to PRIDCO PowerPoint deliverable	0.90	245.00	220.50
Canter,Matthew Alan	Manager	3/31/2021	T3 - Long Term Projections	Continue final review of PRIDCO deck and suggest recommendations for Fiscal Plan Notice of Violation	1.90	595.00	1,130.50
Canter,Matthew Alan	Manager	3/31/2021	T3 - Long Term Projections	Project management organization for PRIDCO, DDEC (tourism), and PBA school analysis	0.70	595.00	416.50
Canter,Matthew Alan	Manager	3/31/2021	T3 - Long Term Projections	Review PRIDCO Notice of Violation letter	0.30	595.00	178.50
Chen,Shi	Senior	3/31/2021	T3 - Long Term Projections	Start on drafting PBA skeleton deck and building outline and placeholder slides	1.60	445.00	712.00
Konstand,Sara	Manager	3/31/2021	T3 - Long Term Projections	Review comments and edits to restack deck regarding economic impact	1.00	595.00	595.00
Meisel,Daniel	Staff	3/31/2021	T3 - Long Term Projections	Peer review additional aspects of PRIDCO deck and help confirmed logical consistency of findings.	0.80	245.00	196.00
Nagarajan,Snigdha	Staff	3/31/2021	T3 - Long Term Projections	Extend demand driver analysis to hotel data analysis using DEI framework	2.50	245.00	612.50
Nagarajan,Snigdha	Staff	3/31/2021	T3 - Long Term Projections	Implement updated demand driver analysis on portfolio dashboard and hosting on cloud	1.20	245.00	294.00
Nagarajan,Snigdha	Staff	3/31/2021	T3 - Long Term Projections	Incorporate PRDE PBA lease analysis data into portfolio dashboard	2.20	245.00	539.00
Nagarajan,Snigdha	Staff	3/31/2021	T3 - Long Term Projections	Summarize hotel scoring analysis methodology in powerpoint for client explanation	1.60	245.00	392.00
Good JR,Clark E	Manager	3/31/2021	T3 - Long Term Projections	Participate in call with J Gonzales (McK) and C Good (EY) to discuss slide outlining changes in pension costs	0.20	519.00	103.80
Good JR,Clark E	Manager	3/31/2021	T3 - Long Term Projections	Review structure of fiscal plan word documents to assess if additional sections need pension edits	0.40	519.00	207.60

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR, Clark E	Manager	3/31/2021	T3 - Long Term Projections	Prepare slide outlining assumption methodology with associated changes between 2020 / 2021 fiscal plans	1.40	519.00	726.60
Levy, Sheva R	Partner/Principal	3/31/2021	T3 - Long Term Projections	Review walk for McKinsey identifying incremental effect of changes to fiscal plan paygo assumptions	0.90	721.00	648.90
Levy, Sheva R	Partner/Principal	3/31/2021	T3 - Long Term Projections	Review edits needed to fiscal plan pension chapter	1.80	721.00	1,297.80
Nguyen, Jimmy Hoang Huy	Staff	3/31/2021	T3 - Long Term Projections	Assess the impact on the TRS liability for LOA participants providing retirement eligibility at age 50 for all participants	0.50	271.00	135.50
Stuber, Emily Grace	Senior	3/31/2021	T3 - Creditor Mediation Support	Redacted	1.90	405.00	769.50
Ramirez, Aaron	Senior	4/1/2021	T3 - Long Term Projections	Adjustments to financial graphs as a result of feedback from F.Mira	1.10	445.00	489.50
Federer, Joshua Lee	Staff	4/1/2021	T3 - Long Term Projections	Aggregate PBA analysis questions for circulation to FOMB and PBA	1.70	245.00	416.50
Mackie, James	Executive Director	4/1/2021	T3 - Long Term Projections	Amend employment figures for Puerto Rico	1.10	810.00	891.00
Rai, Aman	Staff	4/1/2021	T3 - Long Term Projections	Amend employment recovery slides US vs PR to combine information from three slides to two in order to provide information in a more efficient manner in the Monthly Economic Update	2.80	245.00	686.00
Mullins, Daniel R	Executive Director	4/1/2021	T3 - Long Term Projections	Amend Fiscal Note 28 content and methodology executed in the airline incentives proposal	2.10	810.00	1,701.00
Tan, Riyandi	Manager	4/1/2021	T3 - Long Term Projections	Analyze IFCU builds in fiscal plan prior to discussion with Conway to align on forecasts.	1.20	595.00	714.00
Tan, Riyandi	Manager	4/1/2021	T3 - Long Term Projections	Analyze IFCU builds in fiscal plan prior to discussion with McKinsey to align on forecasts.	0.80	595.00	476.00
Dubinsky, Shawn	Manager	4/1/2021	T3 - Long Term Projections	Analyze Sec 207 request from the Municipality of Lajas and AAFAF to understand the financial condition of the Lajas Landfill and assumptions used in the commissioned feasibility study	0.40	595.00	238.00
Nagarajan, Snigdha	Staff	4/1/2021	T3 - Long Term Projections	Assess and explore application of paper 'How do hotels choose their location? Evidence from hotels in Beijing' to improving scoring methodology of hotels	1.90	245.00	465.50
Nagarajan, Snigdha	Staff	4/1/2021	T3 - Long Term Projections	Assess and explore application of paper 'The effects of location and other attributes on the price of products which are place-sensitive in demand' to improving scoring methodology of hotels	2.60	245.00	637.00
Nguyen, Jimmy Hoang Huy	Staff	4/1/2021	T3 - Creditor Mediation Support	Redacted	1.70	271.00	460.70
Nguyen, Jimmy Hoang Huy	Staff	4/1/2021	T3 - Creditor Mediation Support	Redacted	1.30	271.00	352.30
Nguyen, Jimmy Hoang Huy	Staff	4/1/2021	T3 - Creditor Mediation Support	Redacted	1.80	271.00	487.80
Soutendijk, Tyler	Staff	4/1/2021	T3 - Long Term Projections	Calculate location quotient and 5YR growth for select industries within Puerto Rico and the United States for HB 20	1.40	245.00	343.00
Barati Stec, Izabella	Manager	4/1/2021	T3 - Long Term Projections	Calculate Puerto Rico's GDP gain if trucking prices were to be lowered	2.90	595.00	1,725.50
Barati Stec, Izabella	Manager	4/1/2021	T3 - Long Term Projections	Calculate Puerto Rico's GDP loss if trucking prices were to be raised	2.20	595.00	1,309.00
Matla, Jonathan	Senior	4/1/2021	T3 - Long Term Projections	Prepare data to determine missing accounts from the FY21 fiscal plan to match the FY20 chart of accounts	2.80	445.00	1,246.00
Barati Stec, Izabella	Manager	4/1/2021	T3 - Long Term Projections	Compare truck tariff changes between 2003 and 2020 in Puerto Rico	1.70	595.00	1,011.50
Dinnen, Eric	Senior Manager	4/1/2021	T3 - Plan of Adjustment	Compile response to Proskauer related to identified potential plan confirmation objection	0.50	720.00	360.00
Jacobsen, Katherine Anne	Senior	4/1/2021	T3 - Plan of Adjustment	Continue reviewing list of source documents collected for the disclosure statement data room	2.30	445.00	1,023.50
Latham, Willow Genevieve	Senior	4/1/2021	T3 - Long Term Projections	Continue to update financial analysis section charts in the comparative analysis presentation	1.20	445.00	534.00
Canter, Matthew Alan	Manager	4/1/2021	T3 - Long Term Projections	Correspond with FOMB about upcoming data requests and presentations (PRIDCO)	0.60	595.00	357.00
Federer, Joshua Lee	Staff	4/1/2021	T3 - Long Term Projections	Prepare a list of highest-potential monetizable Land Authority parcels based on location, annual rent, expiration schedule and current use	1.20	245.00	294.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer,Joshua Lee	Staff	4/1/2021	T3 - Long Term Projections	Prepare a PowerPoint deck related to the status of the various CW real estate workstreams	2.20	245.00	539.00
Meisel,Daniel	Staff	4/1/2021	T3 - Long Term Projections	Prepare PowerPoint slide summarizing PRIDCO next step recommendations.	1.10	245.00	269.50
Meisel,Daniel	Staff	4/1/2021	T3 - Long Term Projections	Prepare PowerPoint slide summarizing PRIDCO revenue bridge analysis and highlighting strategic insights related to findings.	1.50	245.00	367.50
Meisel,Daniel	Staff	4/1/2021	T3 - Long Term Projections	Prepare PowerPoint slide summarizing PRIDCO value bridge and non-trustee monetization analysis and highlighting strategic insights related to findings.	1.80	245.00	441.00
Jacobsen,Katherine Anne	Senior	4/1/2021	T3 - Plan of Adjustment	Discuss and coordinate disclosure statement dataroom outstanding items with E.Dinnen (EY), S. Dubinsky (EY), and K. Jacobsen (EY)	0.40	445.00	178.00
Dubinsky,Shawn	Manager	4/1/2021	T3 - Plan of Adjustment	Discuss and coordinate disclosure statement dataroom outstanding items with E.Dinnen (EY), S. Dubinsky (EY), and K. Jacobsen (EY)	0.40	595.00	238.00
Dinnen,Eric	Senior Manager	4/1/2021	T3 - Plan of Adjustment	Discuss and coordinate disclosure statement dataroom outstanding items with E.Dinnen (EY), S. Dubinsky (EY), and K. Jacobsen (EY)	0.40	720.00	288.00
Jacobsen,Katherine Anne	Senior	4/1/2021	T3 - Plan of Adjustment	Draft email to McKinsey requesting source documents related to the fiscal plan sections of the disclosure statement for the data room	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	4/1/2021	T3 - Plan of Adjustment	Draft email to O'Neill Borges requesting copies of Act 37-1978, 221-1948, and 82-1959	0.40	445.00	178.00
Ban,Menuka	Manager	4/1/2021	T3 - Long Term Projections	Draft email to send to the FOMB team to ensure that the timeline for the next deliverables (ROI and Act 60 reg review) are timely and feasible	0.40	595.00	238.00
Gelfond,Hilary	Staff	4/1/2021	T3 - Long Term Projections	Draft memo on Video Lottery Terminal regulation in PR	2.90	245.00	710.50
Soutendijk,Tyler	Staff	4/1/2021	T3 - Long Term Projections	Draft script for third variation of shift-share in Opportunity Gap Analysis	0.40	245.00	98.00
Matla,Jonathan	Senior	4/1/2021	T3 - Long Term Projections	Amend comments on the PRIDCO Fiscal Plan PowerPoint based upon leadership feedback	1.70	445.00	756.50
Federer,Joshua Lee	Staff	4/1/2021	T3 - Long Term Projections	Email to EY team regarding updates to PBA school analysis tab in PowerBI	0.80	245.00	196.00
Gelfond,Hilary	Staff	4/1/2021	T3 - Long Term Projections	Estimate the fiscal impact of expanding the Earned Income Tax Credit with federal parameters to Puerto Rico	2.90	245.00	710.50
Ban,Menuka	Manager	4/1/2021	T3 - Long Term Projections	Extract the gross absorption coefficients and regional absorption coefficients from the IMPLAN model for the transportation industry	2.10	595.00	1,249.50
Mira,Francisco Jose	Senior Manager	4/1/2021	T3 - Long Term Projections	Final review, edit and comment Proposal Analysis comparison presentation, appendix	1.10	720.00	792.00
Mira,Francisco Jose	Senior Manager	4/1/2021	T3 - Long Term Projections	Final review, edit and comment Proposal Analysis comparison presentation, introduction	0.90	720.00	648.00
Mira,Francisco Jose	Senior Manager	4/1/2021	T3 - Long Term Projections	Final review, edit and comment Proposal Analysis comparison presentation, summary	1.40	720.00	1,008.00
Latham,Willow Genevieve	Senior	4/1/2021	T3 - Long Term Projections	Final review of comparative analysis presentation prior to sending to A. Cruz (FOMB)	0.90	445.00	400.50
Good JR,Clark E	Manager	4/1/2021	T3 - Long Term Projections	Finalize pension summary slide for April 9 board presentation on impacts of 2021 fiscal plan updates	0.20	519.00	103.80
Yodice,Frank	Senior	4/1/2021	T3 - Plan of Adjustment	Identify Acts and laws that were referenced in the Disclosure Statement	0.50	445.00	222.50
Yodice,Frank	Senior	4/1/2021	T3 - Plan of Adjustment	Identify FOMB letters approving Administrative Directives and match to relevant Directive in tracking file	1.90	445.00	845.50
Federer,Joshua Lee	Staff	4/1/2021	T3 - Long Term Projections	Incorporate an abbreviations appendix slide in PRIDCO deliverable deck and integrate throughout presentation	0.40	245.00	98.00
Federer,Joshua Lee	Staff	4/1/2021	T3 - Long Term Projections	Incorporate PowerBI hotel analytics into CW real estate PowerPoint deck for purposes of identifying monetization opportunities for specific vacant land parcels	2.40	245.00	588.00
Matla,Jonathan	Senior	4/1/2021	T3 - Long Term Projections	Map the new chart of accounts to the FY21 fiscal plan for variance determination	2.60	445.00	1,157.00
Nguyen,Jimmy Hoang Huy	Staff	4/1/2021	T3 - Creditor Mediation Support	Redacted	0.10	271.00	27.10
Nichols,Carly	Senior Manager	4/1/2021	T3 - Creditor Mediation Support	Redacted	0.10	655.00	65.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stuber, Emily Grace	Senior	4/1/2021	T3 - Creditor Mediation Support	Redacted	0.10	405.00	40.50
Panagiotakis, Sofia	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in a call with J. York (Conway), S. Panagiotakis (EY), S. Sarna (EY), and R. Tan (EY) to discuss PRITA and ADEA builds in government fiscal plan submission.	0.30	720.00	216.00
Tan, Riyandi	Manager	4/1/2021	T3 - Long Term Projections	Participate in a call with J. York (Conway), S. Panagiotakis (EY), S. Sarna (EY), and R. Tan (EY) to discuss PRITA and ADEA builds in government fiscal plan submission.	0.30	595.00	178.50
Sarna, Shavi	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in a call with J. York (Conway), S. Panagiotakis (EY), S. Sarna (EY), and R. Tan (EY) to discuss PRITA and ADEA builds in government fiscal plan submission.	0.30	720.00	216.00
Panagiotakis, Sofia	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in a call with S. O'Rourke (McKinsey), A. Pagola (McKinsey), L. Sanchez (McKinsey), S. Panagiotakis (EY), R. Tan (EY), J. Burr (EY), O. Shah (McKinsey), S. Sarna (EY) to discuss IFCU clarifying questions with Conway, changes to IFCU builds, and potential fiscal plan impacts.	0.90	720.00	648.00
Burr, Jeremy	Manager	4/1/2021	T3 - Long Term Projections	Participate in a call with S. O'Rourke (McKinsey), A. Pagola (McKinsey), L. Sanchez (McKinsey), S. Panagiotakis (EY), R. Tan (EY), J. Burr (EY), O. Shah (McKinsey), S. Sarna (EY) to discuss IFCU clarifying questions with Conway, changes to IFCU builds, and potential fiscal plan impacts.	0.90	595.00	535.50
Tan, Riyandi	Manager	4/1/2021	T3 - Long Term Projections	Participate in a call with S. O'Rourke (McKinsey), A. Pagola (McKinsey), L. Sanchez (McKinsey), S. Panagiotakis (EY), R. Tan (EY), J. Burr (EY), O. Shah (McKinsey), S. Sarna (EY) to discuss IFCU clarifying questions with Conway, changes to IFCU builds, and potential fiscal plan impacts.	0.90	595.00	535.50
Sarna, Shavi	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in a call with S. O'Rourke (McKinsey), A. Pagola (McKinsey), L. Sanchez (McKinsey), S. Panagiotakis (EY), R. Tan (EY), J. Burr (EY), O. Shah (McKinsey), S. Sarna (EY) to discuss IFCU clarifying questions with Conway, changes to IFCU builds, and potential fiscal plan impacts.	0.90	720.00	648.00
Panagiotakis, Sofia	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), and R. Tan (EY) to discuss IFCU builds in the fiscal plan and adjustments in Government Fiscal Plan submission.	0.90	720.00	648.00
Tan, Riyandi	Manager	4/1/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), and R. Tan (EY) to discuss IFCU builds in the fiscal plan and adjustments in Government Fiscal Plan submission.	0.90	595.00	535.50
Sarna, Shavi	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), and R. Tan (EY) to discuss IFCU builds in the fiscal plan and adjustments in Government Fiscal Plan submission.	0.90	720.00	648.00
Panagiotakis, Sofia	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), J. Burr (EY), R. Tan (EY) to discuss IFCU builds in the fiscal plan, specifically updates to ASEM and PBA.	1.10	720.00	792.00
Burr, Jeremy	Manager	4/1/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), J. Burr (EY), R. Tan (EY) to discuss IFCU builds in the fiscal plan, specifically updates to ASEM and PBA.	1.10	595.00	654.50
Sarna, Shavi	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), J. Burr (EY), R. Tan (EY) to discuss IFCU builds in the fiscal plan, specifically updates to ASEM and PBA.	1.10	720.00	792.00
Tan, Riyandi	Manager	4/1/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), J. Burr (EY), R. Tan (EY) to discuss IFCU builds in the fiscal plan, specifically updates to ASEM and PBA.	1.10	595.00	654.50
Chepenik, Adam Brandon	Partner/Principal	4/1/2021	T3 - Creditor Mediation Support	Redacted	1.60	870.00	1,392.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	4/1/2021	T3 - Creditor Mediation Support	Redacted	1.60	810.00	1,296.00
Malhotra, Gaurav	Partner/Principal	4/1/2021	T3 - Creditor Mediation Support	Redacted	1.60	870.00	1,392.00
Federer, Joshua Lee	Staff	4/1/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Canter (EY) and J Federer (EY) to discuss status of CW real estate analysis	0.50	245.00	122.50
Canter, Matthew Alan	Manager	4/1/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Canter (EY) and J Federer (EY) to discuss status of CW real estate analysis	0.50	595.00	297.50
Chepenik, Adam Brandon	Partner/Principal	4/1/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Canter (EY) and J Federer (EY) to discuss status of CW real estate analysis	0.50	870.00	435.00
Meisel, Daniel	Staff	4/1/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), D Meisel (EY) and J Federer (EY) to discuss process for determining list of monetizable properties	0.60	245.00	147.00
Anderson, Evan W	Manager	4/1/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), D Meisel (EY) and J Federer (EY) to discuss process for determining list of monetizable properties	0.60	595.00	357.00
Federer, Joshua Lee	Staff	4/1/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), D Meisel (EY) and J Federer (EY) to discuss process for determining list of monetizable properties	0.60	245.00	147.00
Nagarajan, Snigdha	Staff	4/1/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), M Canter (EY), A Gregoire (EY), K Chen (EY), S Nagarajan (EY), D Meisel (EY) and J Federer (EY) to discuss PBA school analysis and monetization point of view for presentation to FOMB	0.50	245.00	122.50
Gregoire, Alexandra	Manager	4/1/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), M Canter (EY), A Gregoire (EY), K Chen (EY), S Nagarajan (EY), D Meisel (EY) and J Federer (EY) to discuss PBA school analysis and monetization point of view for presentation to FOMB	0.50	595.00	297.50
Meisel, Daniel	Staff	4/1/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), M Canter (EY), A Gregoire (EY), K Chen (EY), S Nagarajan (EY), D Meisel (EY) and J Federer (EY) to discuss PBA school analysis and monetization point of view for presentation to FOMB	0.50	245.00	122.50
Federer, Joshua Lee	Staff	4/1/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), M Canter (EY), A Gregoire (EY), K Chen (EY), S Nagarajan (EY), D Meisel (EY) and J Federer (EY) to discuss PBA school analysis and monetization point of view for presentation to FOMB	0.50	245.00	122.50
Chen, Shi	Senior	4/1/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), M Canter (EY), A Gregoire (EY), K Chen (EY), S Nagarajan (EY), D Meisel (EY) and J Federer (EY) to discuss PBA school analysis and monetization point of view for presentation to FOMB	0.50	445.00	222.50
Canter, Matthew Alan	Manager	4/1/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), M Canter (EY), A Gregoire (EY), K Chen (EY), S Nagarajan (EY), D Meisel (EY) and J Federer (EY) to discuss PBA school analysis and monetization point of view for presentation to FOMB	0.50	595.00	297.50
Anderson, Evan W	Manager	4/1/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), M Canter (EY), A Gregoire (EY), K Chen (EY), S Nagarajan (EY), D Meisel (EY) and J Federer (EY) to discuss PBA school analysis and monetization point of view for presentation to FOMB	0.50	595.00	297.50
Nagarajan, Snigdha	Staff	4/1/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), M Canter (EY), K Chen (EY), S Nagarajan (EY), and J Federer (EY) to discuss integration of hotel analysis into PowerBI	0.50	245.00	122.50
Federer, Joshua Lee	Staff	4/1/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), M Canter (EY), K Chen (EY), S Nagarajan (EY), and J Federer (EY) to discuss integration of hotel analysis into PowerBI	0.50	245.00	122.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chen,Shi	Senior	4/1/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), M Canter (EY), K Chen (EY), S Nagarajan (EY), and J Federer (EY) to discuss integration of hotel analysis into PowerBI	0.50	445.00	222.50
Canter,Matthew Alan	Manager	4/1/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), M Canter (EY), K Chen (EY), S Nagarajan (EY), and J Federer (EY) to discuss integration of hotel analysis into PowerBI	0.50	595.00	297.50
Anderson,Evan W	Manager	4/1/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY), M Canter (EY), K Chen (EY), S Nagarajan (EY), and J Federer (EY) to discuss integration of hotel analysis into PowerBI	0.50	595.00	297.50
Burr,Jeremy	Manager	4/1/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Burr (EY), E Anderson (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss PRIDCO PowerPoint deliverable	0.50	595.00	297.50
Meisel,Daniel	Staff	4/1/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Burr (EY), E Anderson (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss PRIDCO PowerPoint deliverable	0.50	245.00	122.50
Federer,Joshua Lee	Staff	4/1/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Burr (EY), E Anderson (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss PRIDCO PowerPoint deliverable	0.50	245.00	122.50
Anderson,Evan W	Manager	4/1/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Burr (EY), E Anderson (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss PRIDCO PowerPoint deliverable	0.50	595.00	297.50
Canter,Matthew Alan	Manager	4/1/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Burr (EY), E Anderson (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss PRIDCO PowerPoint deliverable	0.50	595.00	297.50
Heath,Emma	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Burr (EY), E Anderson (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss PRIDCO PowerPoint deliverable	0.50	720.00	360.00
Heath,Emma	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in call with E. Barak (Proskauer) regarding PRIDCO bank accounts and lease agreements	0.20	720.00	144.00
Paez,Fernando Mario	Manager	4/1/2021	T3 - Plan of Adjustment	Participate in call with E. Dinnen (EY) and F. Paez (EY) regarding response to potential plan confirmation objection	0.20	595.00	119.00
Dinnen,Eric	Senior Manager	4/1/2021	T3 - Plan of Adjustment	Participate in call with E. Dinnen (EY) and F. Paez (EY) regarding response to potential plan confirmation objection	0.20	720.00	144.00
Dinnen,Eric	Senior Manager	4/1/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY) and E. Dinnen (EY) regarding status of medical manufacturing legislation for proposed response to creditors question regarding same.	0.30	720.00	216.00
Heath,Emma	Senior Manager	4/1/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY) and E. Dinnen (EY) regarding status of medical manufacturing legislation for proposed response to creditors question regarding same.	0.30	720.00	216.00
Latham,Willow Genevieve	Senior	4/1/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and W. Latham (EY) to discuss figures to edit insert in Proponent Analysis comparison presentation	0.40	445.00	178.00
Mira,Francisco Jose	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and W. Latham (EY) to discuss figures to edit insert in Proponent Analysis comparison presentation	0.40	720.00	288.00
Burr,Jeremy	Manager	4/1/2021	T3 - Long Term Projections	Participate in call with J Burr (EY) and D Scales (EY) to discuss next steps for FY22 PREPA / PRASA analysis	0.40	595.00	238.00
Scales,Dwight A.	Senior	4/1/2021	T3 - Long Term Projections	Participate in call with J Burr (EY) and D Scales (EY) to discuss next steps for FY22 PREPA / PRASA analysis	0.40	445.00	178.00
Chepenik,Adam Brandon	Partner/Principal	4/1/2021	T3 - Long Term Projections	Participate in call with J Davis (McKinsey) and A Chepenik (EY) about VLT and Rum revenue forecast	0.40	870.00	348.00
Dinnen,Eric	Senior Manager	4/1/2021	T3 - Plan of Adjustment	Participate in call with J. Santambrogio (EY), E. Dinnen (EY) and F. Paez (EY) regarding response to potential plan confirmation objection	0.30	720.00	216.00
Santambrogio,Juan	Executive Director	4/1/2021	T3 - Plan of Adjustment	Participate in call with J. Santambrogio (EY), E. Dinnen (EY) and F. Paez (EY) regarding response to potential plan confirmation objection	0.30	810.00	243.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Paez,Fernando Mario	Manager	4/1/2021	T3 - Plan of Adjustment	Participate in call with J. Santambrogio (EY), E. Dinnen (EY) and F. Paez (EY) regarding response to potential plan confirmation objection	0.30	595.00	178.50
Scales,Dwight A.	Senior	4/1/2021	T3 - Long Term Projections	Participate in call with S Sarna (EY), S Panagiotakis (EY) and D Scales (EY) to discuss current state of FY22 PREPA / PRASA analysis	0.60	445.00	267.00
Sarna,Shavi	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in call with S Sarna (EY), S Panagiotakis (EY) and D Scales (EY) to discuss current state of FY22 PREPA / PRASA analysis	0.60	720.00	432.00
Panagiotakis,Sofia	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in call with S Sarna (EY), S Panagiotakis (EY) and D Scales (EY) to discuss current state of FY22 PREPA / PRASA analysis	0.60	720.00	432.00
Scales,Dwight A.	Senior	4/1/2021	T3 - Long Term Projections	Participate in call with S Sarna (EY), S Panagiotakis (EY), J Burr (EY) and D Scales (EY) to discuss current state of FY22 PREPA / PRASA analysis	0.30	445.00	133.50
Sarna,Shavi	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in call with S Sarna (EY), S Panagiotakis (EY), J Burr (EY) and D Scales (EY) to discuss current state of FY22 PREPA / PRASA analysis	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in call with S Sarna (EY), S Panagiotakis (EY), J Burr (EY) and D Scales (EY) to discuss current state of FY22 PREPA / PRASA analysis	0.30	720.00	216.00
Burr,Jeremy	Manager	4/1/2021	T3 - Long Term Projections	Participate in call with S Sarna (EY), S Panagiotakis (EY), J Burr (EY) and D Scales (EY) to discuss current state of FY22 PREPA / PRASA analysis	0.30	595.00	178.50
Scales,Dwight A.	Senior	4/1/2021	T3 - Long Term Projections	Participate in call with S Sarna (EY), S Panagiotakis (EY), J Burr (EY), R Tan (EY) and D Scales (EY) to discuss current state of FY22 PREPA / PRASA analysis	0.50	445.00	222.50
Sarna,Shavi	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in call with S Sarna (EY), S Panagiotakis (EY), J Burr (EY), R Tan (EY) and D Scales (EY) to discuss current state of FY22 PREPA / PRASA analysis	0.50	720.00	360.00
Panagiotakis,Sofia	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in call with S Sarna (EY), S Panagiotakis (EY), J Burr (EY), R Tan (EY) and D Scales (EY) to discuss current state of FY22 PREPA / PRASA analysis	0.50	720.00	360.00
Tan,Riyandi	Manager	4/1/2021	T3 - Long Term Projections	Participate in call with S Sarna (EY), S Panagiotakis (EY), J Burr (EY), R Tan (EY) and D Scales (EY) to discuss current state of FY22 PREPA / PRASA analysis	0.50	595.00	297.50
Burr,Jeremy	Manager	4/1/2021	T3 - Long Term Projections	Participate in call with S Sarna (EY), S Panagiotakis (EY), J Burr (EY), R Tan (EY) and D Scales (EY) to discuss current state of FY22 PREPA / PRASA analysis	0.50	595.00	297.50
Latham,Willow Genevieve	Senior	4/1/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), F. Mira (EY), A. Ramirez (EY), T. Yang (EY) to discuss comments on the Proposal Analysis Comparison presentation, in particular, figures related to financial proposal and financial appendix	1.60	445.00	712.00
Yang,Tianyi	Manager	4/1/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), F. Mira (EY), A. Ramirez (EY), T. Yang (EY) to discuss comments on the Proposal Analysis Comparison presentation, in particular, figures related to financial proposal and financial appendix	1.60	595.00	952.00
Mira,Francisco Jose	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), F. Mira (EY), A. Ramirez (EY), T. Yang (EY) to discuss comments on the Proposal Analysis Comparison presentation, in particular, figures related to financial proposal and financial appendix	1.60	720.00	1,152.00
Ramirez,Aaron	Senior	4/1/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), F. Mira (EY), A. Ramirez (EY), T. Yang (EY) to discuss comments on the Proposal Analysis Comparison presentation, in particular, figures related to financial proposal and financial appendix	1.60	445.00	712.00
Bellas,Samuel Scott	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY) and S Bellas (EY) to discuss status of PBA portfolio analysis and potential opportunities for savings.	0.50	720.00	360.00
Najder,Michal	Senior	4/1/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY) and S Bellas (EY) to discuss status of PBA portfolio analysis and potential opportunities for savings.	0.50	445.00	222.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	4/1/2021	T3 - Long Term Projections	Participate in working meeting with A Chepenik (EY), E Heath (EY), J Burr (EY), and J Matla (EY) to receive leadership feedback for the PRIDCO fiscal plan submission review deck and notice of violation	1.50	595.00	892.50
Matla,Jonathan	Senior	4/1/2021	T3 - Long Term Projections	Participate in working meeting with A Chepenik (EY), E Heath (EY), J Burr (EY), and J Matla (EY) to receive leadership feedback for the PRIDCO fiscal plan submission review deck and notice of violation	1.50	445.00	667.50
Heath,Emma	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in working meeting with A Chepenik (EY), E Heath (EY), J Burr (EY), and J Matla (EY) to receive leadership feedback for the PRIDCO fiscal plan submission review deck and notice of violation	1.50	720.00	1,080.00
Chepenik,Adam Brandon	Partner/Principal	4/1/2021	T3 - Long Term Projections	Participate in working meeting with A Chepenik (EY), E Heath (EY), J Burr (EY), and J Matla (EY) to receive leadership feedback for the PRIDCO fiscal plan submission review deck and notice of violation	1.50	870.00	1,305.00
Burr,Jeremy	Manager	4/1/2021	T3 - Long Term Projections	Participate in working meeting with E Heath (EY), J Matla (EY) and J Burr (EY) to prepare the PRIDCO fiscal plan submission review deck and notice of violation for leadership presentation	1.50	595.00	892.50
Matla,Jonathan	Senior	4/1/2021	T3 - Long Term Projections	Participate in working meeting with E Heath (EY), J Matla (EY) and J Burr (EY) to prepare the PRIDCO fiscal plan submission review deck and notice of violation for leadership presentation	1.50	445.00	667.50
Heath,Emma	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in working meeting with E Heath (EY), J Matla (EY) and J Burr (EY) to prepare the PRIDCO fiscal plan submission review deck and notice of violation for leadership presentation	1.50	720.00	1,080.00
Matla,Jonathan	Senior	4/1/2021	T3 - Long Term Projections	Participate in working session with E Heath (EY) and J Matla (EY) to reconcile G&A accounts between the FY21 and FY21 fiscal plan	0.30	445.00	133.50
Heath,Emma	Senior Manager	4/1/2021	T3 - Long Term Projections	Participate in working session with E Heath (EY) and J Matla (EY) to reconcile G&A accounts between the FY21 and FY21 fiscal plan	0.30	720.00	216.00
Burr,Jeremy	Manager	4/1/2021	T3 - Long Term Projections	Participate in working session with J Burr (EY) and J Matla (EY) to reconcile mutually exclusive accounts missing from each fiscal plan to determine next steps for the variance analysis	2.00	595.00	1,190.00
Matla,Jonathan	Senior	4/1/2021	T3 - Long Term Projections	Participate in working session with J Burr (EY) and J Matla (EY) to reconcile mutually exclusive accounts missing from each fiscal plan to determine next steps for the variance analysis	2.00	445.00	890.00
Chen,Shi	Senior	4/1/2021	T3 - Long Term Projections	PBA school analysis - review data	3.00	445.00	1,335.00
Rai,Aman	Staff	4/1/2021	T3 - Long Term Projections	Prepare additional changes to PR employment recovery slides in Monthly Economic Update	2.90	245.00	710.50
Burr,Jeremy	Manager	4/1/2021	T3 - Long Term Projections	Prepare edits to the PRIDCO fiscal plan review deck	0.40	595.00	238.00
Kebhaj,Suhaib	Senior	4/1/2021	T3 - Long Term Projections	Prepare guidance on using data on COVID shut downs to estimate employment loss	0.60	445.00	267.00
Zhao,Leqi	Senior	4/1/2021	T3 - Long Term Projections	Prepare historical COVID cases data from Census to estimate stimulus impact on unemployment through econometric models for unemployment forecast	1.90	445.00	845.50
Zhao,Leqi	Senior	4/1/2021	T3 - Long Term Projections	Prepare historical population data from Census to estimate stimulus impact on unemployment through econometric models for unemployment forecast	2.90	445.00	1,290.50
Nagarajan,Snigdha	Staff	4/1/2021	T3 - Long Term Projections	Prepare PowerPoint presentation explaining hotel analysis scoring methodology to client	1.50	245.00	367.50
Scales,Dwight A.	Senior	4/1/2021	T3 - Long Term Projections	Prepare PREPA / PRASA analysis for discussion with internal EY team before sending to Ginorly	0.80	445.00	356.00
Burr,Jeremy	Manager	4/1/2021	T3 - Long Term Projections	Prepare revisions to the budget slide for the PRIDCO fiscal plan review	1.40	595.00	833.00
Jacobsen,Katherine Anne	Senior	4/1/2021	T3 - Plan of Adjustment	Prepare source documents from the Office of Legislative Services related to the Acts referenced in the disclosure statement for the data room	0.90	445.00	400.50
Dubinsky,Shawn	Manager	4/1/2021	T3 - Plan of Adjustment	Prepare virtual data room to include supporting documents to Disclosure Statement citations of legal acts, joint resolutions and other legislative documents utilized	0.80	595.00	476.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Soutendijk, Tyler	Staff	4/1/2021	T3 - Long Term Projections	Research historical data for electricity consumption in Puerto Rico related to PREPA data request	0.90	245.00	220.50
Dinnen, Eric	Senior Manager	4/1/2021	T3 - Plan of Adjustment	Research recent legislation related to medical and pharmaceutical manufacturing in preparation for confirmation objections	0.60	720.00	432.00
Gelfond, Hilary	Staff	4/1/2021	T3 - Long Term Projections	Research unit of measurement in CRIM property tax data for application to S. 296 review	2.10	245.00	514.50
Latham, Willow Genevieve	Senior	4/1/2021	T3 - Long Term Projections	Re-update of financial analysis section charts based on reorganization of the comparative analysis presentation discussed with F. Mira (EY)	1.20	445.00	534.00
Mullins, Daniel R	Executive Director	4/1/2021	T3 - Long Term Projections	Review Act 40 property tax reforms for identification of changes from current structure to assess fiscal implications	0.20	810.00	162.00
Mullins, Daniel R	Executive Director	4/1/2021	T3 - Long Term Projections	Review Act 60 regulation to identify deficiencies in ROI manual/circular and regulations regarding ROI framework to incorporate what is feasible	1.40	810.00	1,134.00
Glavin, Amanda Jane	Senior	4/1/2021	T3 - Long Term Projections	Review additional research on the percent of Puerto Rican population gambling in casinos for Fiscal Note 0017	1.20	445.00	534.00
Heath, Emma	Senior Manager	4/1/2021	T3 - Long Term Projections	Review additions to PRIDCO NOV related to additional strategic initiatives	0.20	720.00	144.00
Heath, Emma	Senior Manager	4/1/2021	T3 - Long Term Projections	Review and update notice of violation slide of PRIDCO fiscal plan presentation	0.50	720.00	360.00
Heath, Emma	Senior Manager	4/1/2021	T3 - Long Term Projections	Review and update PRIDCO fiscal plan presentation	0.40	720.00	288.00
Heath, Emma	Senior Manager	4/1/2021	T3 - Long Term Projections	Review and update PRIDCO fiscal plan review presentation.	0.70	720.00	504.00
Heath, Emma	Senior Manager	4/1/2021	T3 - Long Term Projections	Review and update PRIDCO NOV with additional requests	0.70	720.00	504.00
Kebhaj, Suhaib	Senior	4/1/2021	T3 - Long Term Projections	Review DDEC ROI manual to understand the framework of DDEC's proposed ROI methodology	2.10	445.00	934.50
Mullins, Daniel R	Executive Director	4/1/2021	T3 - Long Term Projections	Review EITC restructuring options and options for the PR legislature in the design of the credit to assure full access to federal funding	0.40	810.00	324.00
Powell, Marc	Executive Director	4/1/2021	T3 - Long Term Projections	Review final version of summary slides (financial) before submission to FOMB and AAFAP	3.90	810.00	3,159.00
Powell, Marc	Executive Director	4/1/2021	T3 - Long Term Projections	Review final version of summary slides (qualitative) before submission to FOMB and AAFAP	3.90	810.00	3,159.00
Mullins, Daniel R	Executive Director	4/1/2021	T3 - Long Term Projections	Review Fiscal Note 296 on property tax abatements for multifamily low-income housing tax credit (LIHTC) eligible properties analysis of the implications of the proposal	1.30	810.00	1,053.00
Santambrogio, Juan	Executive Director	4/1/2021	T3 - Long Term Projections	Review fiscal plan draft projections for inclusion of pension cut and pension freeze for teachers	1.20	810.00	972.00
Kebhaj, Suhaib	Senior	4/1/2021	T3 - Long Term Projections	Review FN 40 after update to include analysis of the performance of Act 20 industries	1.10	445.00	489.50
Dubinsky, Shawn	Manager	4/1/2021	T3 - Long Term Projections	Review FOMB letters to Legislatures on the rejection of HB 120 and impacts to pension benefits in regards to CW fiscal plan and POA	0.40	595.00	238.00
Canter, Matthew Alan	Manager	4/1/2021	T3 - Long Term Projections	Review FOMB Notice of Violation (NoV)	0.20	595.00	119.00
Heath, Emma	Senior Manager	4/1/2021	T3 - Long Term Projections	Review Jan 2020 notice of violation to PRIDCO	0.30	720.00	216.00
Jacobsen, Katherine Anne	Senior	4/1/2021	T3 - Plan of Adjustment	Review list of source documents collected for the disclosure statement data room against the disclosure statement text	3.20	445.00	1,424.00
Zhao, Leqi	Senior	4/1/2021	T3 - Long Term Projections	Review methodology to estimate stimulus impact on unemployment through econometric models for unemployment forecast	0.20	445.00	89.00
Ramirez, Aaron	Senior	4/1/2021	T3 - Long Term Projections	Review of comparative deck	0.80	445.00	356.00
Barati Stec, Izabella	Manager	4/1/2021	T3 - Long Term Projections	Review of Hawaii's transport regulation	1.80	595.00	1,071.00
Kebhaj, Suhaib	Senior	4/1/2021	T3 - Long Term Projections	Review past FOMB advice on ROI methodology to narrow down to 7 concise actionable recommendations	2.20	445.00	979.00
Kebhaj, Suhaib	Senior	4/1/2021	T3 - Long Term Projections	Review past FOMB recommendations regarding ROI methodology	1.50	445.00	667.50
Mullins, Daniel R	Executive Director	4/1/2021	T3 - Long Term Projections	Review regulation 7970 to identify necessary language adjustment for clarity regarding assuring tax bases changes only for expansion and maintaining existing revenue yield	0.30	810.00	243.00
Mackie, James	Executive Director	4/1/2021	T3 - Long Term Projections	Review the designation of Earned Income Tax Credit for Puerto Rico	2.30	810.00	1,863.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Panagiotakis,Sofia	Senior Manager	4/1/2021	T3 - Long Term Projections	Review the Government's fiscal plan independently forecasted component units to see how they compare to the Certified Fiscal Plan.	1.20	720.00	864.00
Glavin,Amanda Jane	Senior	4/1/2021	T3 - Long Term Projections	Review the paper "Gambling and Problem Gambling In Puerto Rico"	1.40	445.00	623.00
Ban,Menuka	Manager	4/1/2021	T3 - Long Term Projections	Review the ROI manual and Act 60 reg to organize materials and outline the review steps to share with the broader team to complete the review process	2.10	595.00	1,249.50
Stuber,Emily Grace	Senior	4/1/2021	T3 - Creditor Mediation Support	Redacted	1.70	405.00	688.50
Mullins,Daniel R	Executive Director	4/1/2021	T3 - Long Term Projections	Review unemployment estimates with seasonal adjustments to more precisely reflect the recovery status from COVID	0.90	810.00	729.00
Santambrogio,Juan	Executive Director	4/1/2021	T3 - Plan of Adjustment	Review updated information on cash account balances for System 2000 ERS participants	0.90	810.00	729.00
Santambrogio,Juan	Executive Director	4/1/2021	T3 - Long Term Projections	Review updated pension chapter for Fiscal Plan based on updated timing for pension measures	1.10	810.00	891.00
Santambrogio,Juan	Executive Director	4/1/2021	T3 - Long Term Projections	Review updated version of letter to COFINA regarding fiscal plan submission	0.40	810.00	324.00
Kebhaj,Suhaib	Senior	4/1/2021	T3 - Long Term Projections	Review USDOL jobless claims reports to evaluate accuracy of data	0.50	445.00	222.50
Yang,Tianyi	Manager	4/1/2021	T3 - Long Term Projections	Review and update financial charts in Proponent Analysis comparison presentation	0.80	595.00	476.00
Mullins,Daniel R	Executive Director	4/1/2021	T3 - Long Term Projections	Review evaluation of the terms, conditions, authority structure and fiscal implications of the incentives authorized in Fiscal Note HB 28	1.30	810.00	1,053.00
Good JR,Clark E	Manager	4/1/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Gelfond,Hilary	Staff	4/1/2021	T3 - Long Term Projections	Revise memo on fiscal impact of act 28 by responding to comments	1.40	245.00	343.00
Gelfond,Hilary	Staff	4/1/2021	T3 - Long Term Projections	Revise S.296 memo by responding to comments clarifying the intent of the bill	0.80	245.00	196.00
Berger,Daniel L.	Manager	4/1/2021	T3 - Long Term Projections	Update charts / supporting information after recoding Earned Income Tax Credit document	0.60	595.00	357.00
Federer,Joshua Lee	Staff	4/1/2021	T3 - Long Term Projections	Update CW real estate PowerPoint deck to include additional monetization opportunities related to HFA	0.60	245.00	147.00
Rai,Aman	Staff	4/1/2021	T3 - Long Term Projections	Update employment recovery tables for the Monthly Economic Update with recent data for the Monthly Economic Update release	1.90	245.00	465.50
Scales,Dwight A.	Senior	4/1/2021	T3 - Long Term Projections	Update FY22 PREPA / PRASA analysis based off the conversation with internal EY team, added in variances and identified outliers to be shared with Ginorly	0.70	445.00	311.50
Federer,Joshua Lee	Staff	4/1/2021	T3 - Long Term Projections	Update portfolio summary, executive summary, leasing best practices and next steps slides in PRIDCO deliverable deck per feedback provided by M Canter (EY)	2.00	245.00	490.00
Nagarajan,Snigdha	Staff	4/1/2021	T3 - Long Term Projections	Update scoring methodology based on studies and accordingly update model as well	1.20	245.00	294.00
Matla,Jonathan	Senior	4/1/2021	T3 - Long Term Projections	Update the PRIDCO Fiscal Plan PowerPoint based upon the variance analysis	2.90	445.00	1,290.50
Berger,Daniel L.	Manager	4/1/2021	T3 - Long Term Projections	Update the supporting analysis in preliminary Earned Income Tax Credit after coding errors addressed	1.20	595.00	714.00
Ramirez,Jessica I.	Senior	4/1/2021	T3 - Plan of Adjustment	Analyze responses received from 1 to 35 of 95 accountholders as of 04/01/2021 to determine information required from accountholders for the 03/31/2021 reporting period.	2.90	445.00	1,290.50
Ramirez,Jessica I.	Senior	4/1/2021	T3 - Plan of Adjustment	Send initial requests to 1 to 35 of 95 agencies for required information as of 04/01/2021 for the 03/31/2021 reporting period.	0.90	445.00	400.50
Ramirez,Jessica I.	Senior	4/1/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/1/2021.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	4/1/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss account holder outreach for the March 31, 2021 reporting period.	0.20	445.00	89.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/1/2021	T3 - Plan of Adjustment	Perform analysis as of 04/01/2021 to update list of historically unresponsive agencies across multiple reporting periods.	1.20	445.00	534.00
Mairena, Daisy	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze responses received from 36 to 54 of 95 accountholders as of 04/01/2021 to determine information required from accountholders for the 03/31/2021 reporting period.	3.30	245.00	808.50
Mairena, Daisy	Staff	4/1/2021	T3 - Plan of Adjustment	Send initial requests to 36 to 54 of 95 agencies for required information as of 04/01/2021 for the 03/31/2021 reporting period.	1.10	245.00	269.50
Mairena, Daisy	Staff	4/1/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss account holder outreach for the March 31, 2021 reporting period.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/1/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and D. Sanchez-Riveron (EY) to discuss Northern Trust account online access in preparation for March 31, 2021 reporting period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/1/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rolforward period as of 4/1/2021.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze Northern Trust web-platform transaction statements for March 31, 2021 testing period to obtain balance information for Electric Power Authority (PREPA) accounts held at the bank.	1.40	245.00	343.00
Mairena, Daisy	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze Northern Trust web-platform transaction statements for March 31, 2021 testing period to obtain balance information for Automobile Accident Compensation Administration accounts held at the bank.	1.60	245.00	392.00
Sanchez-Riveron, Déborah	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze US Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for two Puerto Rico Municipal Finance Agency accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/1/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rolforward period as of 4/1/2021.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/1/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and D. Sanchez-Riveron (EY) to discuss Northern Trust account online access in preparation for March 31, 2021 reporting period.	0.10	245.00	24.50
Chawla, Sonia	Manager	4/1/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Chan (EY) to walkthrough questions from Proskauer related to unreviewed accounts for the 12/31/2020 reporting period.	0.10	595.00	59.50
Chawla, Sonia	Manager	4/1/2021	T3 - Plan of Adjustment	Review analysis with responses to questions from Proskauer regarding pending cash balances as of December 31, 2020.	1.10	595.00	654.50
Chan, Jonathan	Manager	4/1/2021	T3 - Plan of Adjustment	Review the 06/30/2020 cash balances update presentation tie out, as of 04/01/2021, for consistency with underlying data received from stakeholders.	0.30	595.00	178.50
Chan, Jonathan	Manager	4/1/2021	T3 - Plan of Adjustment	Update the 06/30/2020 Debtor's Cash Section of the POA DS tie out, as of 04/01/2021.	0.60	595.00	357.00
Chan, Jonathan	Manager	4/1/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rolforward period as of 4/1/2021.	0.40	595.00	238.00
Chan, Jonathan	Manager	4/1/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Chan (EY) to walkthrough questions from Proskauer related to unreviewed accounts for the 12/31/2020 reporting period.	0.10	595.00	59.50
Chan, Jonathan	Manager	4/1/2021	T3 - Plan of Adjustment	Review Relativity platform as of 04/01/2021 to check that requested changes were appropriately made to meet reporting needs.	0.30	595.00	178.50
Chan, Jonathan	Manager	4/1/2021	T3 - Plan of Adjustment	Review export of data from Relativity workspace as of 04/01/2021 to check that requested changes were appropriately made to meet reporting needs.	0.40	595.00	238.00
Chan, Jonathan	Manager	4/1/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	4/1/2021	T3 - Plan of Adjustment	Update request to technology team with detailed parameters for supporting documentation to add to document production files supporting the 12/31/2020 Cash Balance Analysis.	0.20	595.00	119.00
Sanchez-Riveron,Déborah	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 6 Company for the Integral Development of the Cantera Peninsula accounts held at the bank.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Industrial Development Company accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 65 of 84 Municipal Finance Corporation (COFIM) accounts held at the bank.	4.50	245.00	1,102.50
Sanchez-Riveron,Déborah	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 13 of 20 Ports Authority accounts held at the bank.	0.90	245.00	220.50
Sanchez-Riveron,Déborah	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 Retirement System of Puerto Rico Judiciary accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Traditional Lottery accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze BNY Mellon web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 Ports Authority accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze BNY Mellon web-platform transaction statements for 3/31/2021 testing period to obtain information for 6 Puerto Rico Municipal Finance Agency accounts held at the bank.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze Citibank web-platform transaction statements for 3/31/2021 testing period to obtain information for 15 Industrial Development Company accounts held at the bank.	0.90	245.00	220.50
Sanchez-Riveron,Déborah	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze First Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Company for the Integral Development of the Cantera Peninsula accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze First Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 6 Puerto Rico Municipal Finance Agency accounts held at the bank.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze Oriental Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Puerto Rico Development Fund accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze Oriental Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Puerto Rico Public Finance Corporation accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze Oriental Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Puerto Rico Tourism Development Fund accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze Oriental Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 2 The Children's Trust accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze US Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 Industrial Development Company accounts held at the bank.	0.20	245.00	49.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Deborah	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze US Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 2 Puerto Rico Municipal Finance Agency accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron, Deborah	Staff	4/1/2021	T3 - Plan of Adjustment	Analyze US Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 7 The Children's Trust accounts held at the bank.	0.40	245.00	98.00
Neziroski, David	Staff	4/1/2021	T3 - Fee Applications / Retention	Make amendments to the January monthly statement	2.80	245.00	686.00
Tan, Riyandi	Manager	4/2/2021	T3 - Long Term Projections	Analyze new contingent value instrument and pension trust payments based on updated fiscal plan surplus.	0.80	595.00	476.00
Morris, Michael Thomas	Senior	4/2/2021	T3 - Creditor Mediation Support	Redacted	2.40	405.00	972.00
Morris, Michael Thomas	Senior	4/2/2021	T3 - Creditor Mediation Support	Redacted	1.60	405.00	648.00
Barati Stec, Izabella	Manager	4/2/2021	T3 - Long Term Projections	Compare literature on OECD countries ' freight deregulation	2.80	595.00	1,666.00
Berger, Daniel L.	Manager	4/2/2021	T3 - Long Term Projections	Prepare information to send to Proskauer on new programs available for Puerto Rico (Low Income Subsidies, Supplemental security income and food stamps)	2.70	595.00	1,606.50
Poncon, Theodore	Staff	4/2/2021	T3 - Long Term Projections	Conduct additional industrial Metro area research and report edits	2.00	245.00	490.00
Matla, Jonathan	Senior	4/2/2021	T3 - Long Term Projections	Confirm the number of tenants paying rent for various dollar ranges for the PRIDCO Fiscal Plan PowerPoint	0.70	445.00	311.50
Meisel, Daniel	Staff	4/2/2021	T3 - Long Term Projections	Prepare PowerPoint slide for PRIDCO summarizing findings related to drivers of industrial demand.	1.60	245.00	392.00
Ramirez, Aaron	Senior	4/2/2021	T3 - Long Term Projections	Define key terms associated with Wireline (FTTP & FTTH) or wireless and the associated build out hurdles	2.40	445.00	1,068.00
Jacobsen, Katherine Anne	Senior	4/2/2021	T3 - Plan of Adjustment	Draft final source document list for uploading to the data room for the disclosure statement	2.60	445.00	1,157.00
Ramirez, Aaron	Senior	4/2/2021	T3 - Long Term Projections	Draft language for the advantages of different technologies (wireless vs wireline vs WISP vs not mandated).	2.60	445.00	1,157.00
Nagarajan, Snigdha	Staff	4/2/2021	T3 - Long Term Projections	Examine, compare and analyze data from Hacienda and CRIM re-provided by Javier Moran-Eserski to explore sizing information from private transactions data	1.80	245.00	441.00
Nagarajan, Snigdha	Staff	4/2/2021	T3 - Long Term Projections	Examine, compare and analyze data from Hacienda and CRIM to explore sizing information from private transactions data	1.90	245.00	465.50
Federer, Joshua Lee	Staff	4/2/2021	T3 - Long Term Projections	Incorporate a summary of milestones and expected time to completion for the various CW real estate workstreams in the weekly status update deck	1.40	245.00	343.00
Federer, Joshua Lee	Staff	4/2/2021	T3 - Long Term Projections	Incorporate an additional HFA analysis slide in CW real estate PowerPoint deck related to outstanding data requests	1.00	245.00	245.00
Nagarajan, Snigdha	Staff	4/2/2021	T3 - Long Term Projections	Isolate PRIDCO data from existing portfolio of data from all agencies including zone mapping, spanish-english translation and region mapping	2.40	245.00	588.00
Nguyen, Jimmy Hoang Huy	Staff	4/2/2021	T3 - Creditor Mediation Support	Redacted	0.10	271.00	27.10
Nichols, Carly	Senior Manager	4/2/2021	T3 - Creditor Mediation Support	Redacted	0.10	655.00	65.50
Stuber, Emily Grace	Senior	4/2/2021	T3 - Creditor Mediation Support	Redacted	0.10	405.00	40.50
Dinnen, Eric	Senior Manager	4/2/2021	T3 - Plan of Adjustment	Participate in a call with J Santambrogio (EY) and E Dinnen (EY) to discuss the source documents for FOMB Response document to Creditor Critique.	0.30	720.00	216.00
Santambrogio, Juan	Executive Director	4/2/2021	T3 - Plan of Adjustment	Participate in a call with J Santambrogio (EY) and E Dinnen (EY) to discuss the source documents related to FOMB Response document to Creditor Critique.	0.30	810.00	243.00
Meisel, Daniel	Staff	4/2/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and E Anderson (EY) to discuss PRIDCO industrial market demand analysis.	0.70	245.00	171.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Anderson,Evan W	Manager	4/2/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and E Anderson (EY) to discuss PRIDCO industrial market demand analysis.	0.70	595.00	416.50
Meisel,Daniel	Staff	4/2/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and J Federer (EY) to discuss CW real estate workstream progress PowerPoint deck	1.10	245.00	269.50
Federer,Joshua Lee	Staff	4/2/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and J Federer (EY) to discuss CW real estate workstream progress PowerPoint deck	1.10	245.00	269.50
Yodice,Frank	Senior	4/2/2021	T3 - Plan of Adjustment	Participate in call with K. Jacobsen (EY), E. Dinnen (EY), S. Dubinsky (EY), F. Yodice (EY) to discuss Disclosure Statement Dataroom and uploading files to Proskauer site and checking non-public documents for confidential information.	0.20	445.00	89.00
Dinnen,Eric	Senior Manager	4/2/2021	T3 - Plan of Adjustment	Participate in call with K. Jacobsen (EY), E. Dinnen (EY), S. Dubinsky (EY), F. Yodice (EY) to discuss Disclosure Statement Dataroom and uploading files to Proskauer site and checking non-public documents for confidential information.	0.20	720.00	144.00
Dubinsky,Shawn	Manager	4/2/2021	T3 - Plan of Adjustment	Participate in call with K. Jacobsen (EY), E. Dinnen (EY), S. Dubinsky (EY), F. Yodice (EY) to discuss Disclosure Statement Dataroom and uploading files to Proskauer site and checking non-public documents for confidential information.	0.20	595.00	119.00
Jacobsen,Katherine Anne	Senior	4/2/2021	T3 - Plan of Adjustment	Participate in call with K. Jacobsen (EY), E. Dinnen (EY), S. Dubinsky (EY), F. Yodice (EY) to discuss Disclosure Statement Dataroom and uploading files to Proskauer site and checking non-public documents for confidential information.	0.20	445.00	89.00
Dubinsky,Shawn	Manager	4/2/2021	T3 - Plan of Adjustment	Participate in call with L. Stafford (Proskauer), K. Jacobsen (EY), E. Dinnen (EY), S. Dubinsky (EY), F. Yodice (EY) to discuss Disclosure Statement Dataroom and uploading files to Proskauer site.	0.30	595.00	178.50
Dinnen,Eric	Senior Manager	4/2/2021	T3 - Plan of Adjustment	Participate in call with L. Stafford (Proskauer), K. Jacobsen (EY), E. Dinnen (EY), S. Dubinsky (EY), F. Yodice (EY) to discuss Disclosure Statement Dataroom and uploading files to Proskauer site.	0.30	720.00	216.00
Yodice,Frank	Senior	4/2/2021	T3 - Plan of Adjustment	Participate in call with L. Stafford (Proskauer), K. Jacobsen (EY), E. Dinnen (EY), S. Dubinsky (EY), F. Yodice (EY) to discuss Disclosure Statement Dataroom and uploading files to Proskauer site.	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	4/2/2021	T3 - Plan of Adjustment	Participate in call with L. Stafford (Proskauer), K. Jacobsen (EY), E. Dinnen (EY), S. Dubinsky (EY), F. Yodice (EY) to discuss Disclosure Statement Dataroom and uploading files to Proskauer site.	0.30	445.00	133.50
Federer,Joshua Lee	Staff	4/2/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) to discuss creation of HFA monetization opportunity and CW real estate workstream milestones slides	0.40	245.00	98.00
Canter,Matthew Alan	Manager	4/2/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) to discuss creation of HFA monetization opportunity and CW real estate workstream milestones slides	0.40	595.00	238.00
Gregoire,Alexandra	Manager	4/2/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY), D Meisel (EY) and J Federer (EY) to discuss weekly status update PowerPoint deck	0.50	595.00	297.50
Meisel,Daniel	Staff	4/2/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY), D Meisel (EY) and J Federer (EY) to discuss weekly status update PowerPoint deck	0.50	245.00	122.50
Federer,Joshua Lee	Staff	4/2/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY), D Meisel (EY) and J Federer (EY) to discuss weekly status update PowerPoint deck	0.50	245.00	122.50
Canter,Matthew Alan	Manager	4/2/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY), D Meisel (EY) and J Federer (EY) to discuss weekly status update PowerPoint deck	0.50	595.00	297.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nagarajan,Snigdha	Staff	4/2/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), M Canter (EY), E Anderson (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY), S Nagarajan (EY), and J Federer (EY) to discuss current CW real estate workstreams and PRIDCO lease analysis deliverable	0.80	245.00	196.00
Gregoire,Alexandra	Manager	4/2/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), M Canter (EY), E Anderson (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY), S Nagarajan (EY), and J Federer (EY) to discuss current CW real estate workstreams and PRIDCO lease analysis deliverable	0.80	595.00	476.00
Meisel,Daniel	Staff	4/2/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), M Canter (EY), E Anderson (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY), S Nagarajan (EY), and J Federer (EY) to discuss current CW real estate workstreams and PRIDCO lease analysis deliverable	0.80	245.00	196.00
Federer,Joshua Lee	Staff	4/2/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), M Canter (EY), E Anderson (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY), S Nagarajan (EY), and J Federer (EY) to discuss current CW real estate workstreams and PRIDCO lease analysis deliverable	0.80	245.00	196.00
Anderson,Evan W	Manager	4/2/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), M Canter (EY), E Anderson (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY), S Nagarajan (EY), and J Federer (EY) to discuss current CW real estate workstreams and PRIDCO lease analysis deliverable	0.80	595.00	476.00
Chen,Shi	Senior	4/2/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), M Canter (EY), E Anderson (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY), S Nagarajan (EY), and J Federer (EY) to discuss current CW real estate workstreams and PRIDCO lease analysis deliverable	0.80	445.00	356.00
Magrans,Michael J.	Partner/Principal	4/2/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), M Canter (EY), E Anderson (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY), S Nagarajan (EY), and J Federer (EY) to discuss current CW real estate workstreams and PRIDCO lease analysis deliverable	0.80	870.00	696.00
Canter,Matthew Alan	Manager	4/2/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), M Canter (EY), E Anderson (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY), S Nagarajan (EY), and J Federer (EY) to discuss current CW real estate workstreams and PRIDCO lease analysis deliverable	0.80	595.00	476.00
Panagiotakis,Sofia	Senior Manager	4/2/2021	T3 - Creditor Mediation Support	Redacted	1.80	720.00	1,296.00
Sarna,Shavi	Senior Manager	4/2/2021	T3 - Creditor Mediation Support	Redacted	1.80	720.00	1,296.00
Dinnen,Eric	Senior Manager	4/2/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) and E Dinnen (EY) regarding real estate work completed to date	0.20	720.00	144.00
Canter,Matthew Alan	Manager	4/2/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) and E Dinnen (EY) regarding real estate work completed to date	0.20	595.00	119.00
Heath,Emma	Senior Manager	4/2/2021	T3 - Long Term Projections	Participate in working session with E. Heath (EY), J. Burr (EY) and J Matla (EY) regarding PRIDCO fiscal plan review, variances to 2020 fiscal plan and recommendations for notice of violation.	2.70	720.00	1,944.00
Burr,Jeremy	Manager	4/2/2021	T3 - Long Term Projections	Participate in working session with E. Heath (EY), J. Burr (EY) and J Matla (EY) regarding PRIDCO fiscal plan review, variances to 2020 fiscal plan and recommendations for notice of violation.	2.70	595.00	1,606.50
Matla,Jonathan	Senior	4/2/2021	T3 - Long Term Projections	Participate in working session with E. Heath (EY), J. Burr (EY) and J Matla (EY) regarding PRIDCO fiscal plan review, variances to 2020 fiscal plan and recommendations for notice of violation.	2.70	445.00	1,201.50
Chen,Shi	Senior	4/2/2021	T3 - Long Term Projections	PBA school analysis - review data	2.00	445.00	890.00
Meisel,Daniel	Staff	4/2/2021	T3 - Long Term Projections	Perform market research on drivers of industrial demand in Puerto Rico and pharmaceutical manufacturing statistics.	1.80	245.00	441.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer,Joshua Lee	Staff	4/2/2021	T3 - Long Term Projections	Prepare a framework for weekly status update deck that captures progress made to-date and upcoming milestones to completion across various CW real estate workstreams	1.90	245.00	465.50
Federer,Joshua Lee	Staff	4/2/2021	T3 - Long Term Projections	Prepare content slides for weekly status update deck on workstream progress and upcoming milestones	0.90	245.00	220.50
Burr,Jeremy	Manager	4/2/2021	T3 - Long Term Projections	Prepare draft edits to the PRIDCO fiscal plan review deck to be presented to the Oversight Board	1.30	595.00	773.50
Dubinsky,Shawn	Manager	4/2/2021	T3 - Long Term Projections	Prepare draft presentation and supporting financial analysis of AFFAF and Municipality of Lajas's Section 207 request seeking authorization to refinance maturing debt	0.40	595.00	238.00
Kebhaj,Suhaib	Senior	4/2/2021	T3 - Long Term Projections	Prepare draft sections on the recommended ROI calculation formula and the data required to perform calculation for the ROI review report	2.10	445.00	934.50
Kebhaj,Suhaib	Senior	4/2/2021	T3 - Long Term Projections	Prepare draft sections on the symmetry requirement in the ROI calculation for the ROI review report	2.30	445.00	1,023.50
Mackie,James	Executive Director	4/2/2021	T3 - Long Term Projections	Prepare Earned Income Tax Credit plan for Puerto Rico	2.40	810.00	1,944.00
Mullins,Daniel R	Executive Director	4/2/2021	T3 - Long Term Projections	Prepare Fiscal Notes initial staging for analysis	1.10	810.00	891.00
Kebhaj,Suhaib	Senior	4/2/2021	T3 - Long Term Projections	Prepare framework for analysis of data availability for ROI calculation by incentive	1.80	445.00	801.00
Kebhaj,Suhaib	Senior	4/2/2021	T3 - Long Term Projections	Prepare guidance on next steps in the analysis of Act 28	0.60	445.00	267.00
Kebhaj,Suhaib	Senior	4/2/2021	T3 - Long Term Projections	Prepare outline for review of ROI manual	0.80	445.00	356.00
Nagarajan,Snigdha	Staff	4/2/2021	T3 - Long Term Projections	Prepare preliminary PRIDCO dashboard purely on isolated PRIDCO data without replicating any analysis	1.20	245.00	294.00
Burr,Jeremy	Manager	4/2/2021	T3 - Long Term Projections	Prepare revisions to the notice of violation for PRIDCO to support the FOMB's review of their Fiscal Plan submission	1.10	595.00	654.50
Jacobsen,Katherine Anne	Senior	4/2/2021	T3 - Plan of Adjustment	Prepare source documents for uploading to the data room for the disclosure statement by adding reference numbers	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	4/2/2021	T3 - Plan of Adjustment	Prepare source documents for uploading to the data room for the disclosure statement by grouping them into folders	0.60	445.00	267.00
Burr,Jeremy	Manager	4/2/2021	T3 - Long Term Projections	Prepare variance analysis of the FY22 budget for PRIDCO based on the 2020 fiscal plan and the government plan	1.40	595.00	833.00
Dinnen,Eric	Senior Manager	4/2/2021	T3 - Plan of Adjustment	Research creditors response to federal social programs potential revenue benefit	1.90	720.00	1,368.00
Dinnen,Eric	Senior Manager	4/2/2021	T3 - Plan of Adjustment	Research creditors response to potential impact of increased pharmaceutical and medical manufacturing	1.30	720.00	936.00
Berger,Daniel L.	Manager	4/2/2021	T3 - Long Term Projections	Research seasonality in unemployment data to switch to seasonally adjusted data (old data wasn't seasonally adjusted because we cared about month to month variation during covid crisis)	1.30	595.00	773.50
Dubinsky,Shawn	Manager	4/2/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Santambrogio,Juan	Executive Director	4/2/2021	T3 - Creditor Mediation Support	Redacted	1.70	810.00	1,377.00
Good JR,Clark E	Manager	4/2/2021	T3 - Long Term Projections	Review analysis of HB 164 to assess consistency of results with prior act 80 findings	1.90	519.00	986.10
Heath,Emma	Senior Manager	4/2/2021	T3 - Long Term Projections	Review and update PRIDCO draft notice of violation for additional strategic initiatives and overall changes	1.20	720.00	864.00
Heath,Emma	Senior Manager	4/2/2021	T3 - Long Term Projections	Review and update PRIDCO fiscal plan review presentation for additional key decision slides and overall changes	2.60	720.00	1,872.00
Canter,Matthew Alan	Manager	4/2/2021	T3 - Long Term Projections	Review CW real estate status deck for milestones	0.20	595.00	119.00
Heath,Emma	Senior Manager	4/2/2021	T3 - Long Term Projections	Review detailed revenue projection model provided by PRIDCO in support of fiscal plan	0.50	720.00	360.00
Dubinsky,Shawn	Manager	4/2/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Panagiotakis,Sofia	Senior Manager	4/2/2021	T3 - Long Term Projections	Review draft of Fiscal Plan update for Board.	0.70	720.00	504.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mullins, Daniel R	Executive Director	4/2/2021	T3 - Long Term Projections	Review EITC evaluation of the revised estimates from alternative structures as a illustration for the Puerto Rico legislature for consideration and state comparisons	0.30	810.00	243.00
Mullins, Daniel R	Executive Director	4/2/2021	T3 - Long Term Projections	Review Fiscal Note PS 40 revision to identify potential employment effect of Act 20 on export services industries and forward to FOMB	1.60	810.00	1,296.00
Panagiotakis, Sofia	Senior Manager	4/2/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Glavin, Amanda Jane	Senior	4/2/2021	T3 - Long Term Projections	Review historical state stay at home orders	2.10	445.00	934.50
Glavin, Amanda Jane	Senior	4/2/2021	T3 - Long Term Projections	Review March 2020 through March 2021 updates to COVID-19 reopening schedules	2.20	445.00	979.00
Barati Stec, Izabella	Manager	4/2/2021	T3 - Long Term Projections	Review of gas prices in Puerto Rico for calculating the possible effects of trucking deregulation	2.10	595.00	1,249.50
Ramirez, Aaron	Senior	4/2/2021	T3 - Long Term Projections	Review of Task 3 literature and creation of notes related to the advantages of different technologies (wireless vs wireline vs WISP vs not mandated).	2.10	445.00	934.50
Barati Stec, Izabella	Manager	4/2/2021	T3 - Long Term Projections	Review of US states trucking regulations	1.30	595.00	773.50
Stricklin, Todd	Senior	4/2/2021	T3 - Long Term Projections	Review PREPA-ERS disclaimer language for actuarially determined contribution estimates	0.70	405.00	283.50
Dubinsky, Shawn	Manager	4/2/2021	T3 - Long Term Projections	Review press release and notes from San Juan mayor on agreement of payment plan for PayGo ERS debt holders	0.20	595.00	119.00
Good JR, Clark E	Manager	4/2/2021	T3 - Long Term Projections	Review question from McK related to treatment of acts 70 / 211 in the HTA fiscal plan	0.30	519.00	155.70
Levy, Sheva R	Partner/Principal	4/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Dubinsky, Shawn	Manager	4/2/2021	T3 - Plan of Adjustment	Review supporting documents uploaded to virtual data room created to store citations to references in the Disclosure Statement	0.20	595.00	119.00
Ban, Menuka	Manager	4/2/2021	T3 - Long Term Projections	Review the Video Lottery Terminal (VLT) analysis draft to provide comments to the fiscal note team	1.10	595.00	654.50
Kebhaj, Suhaib	Senior	4/2/2021	T3 - Long Term Projections	Review timeline on fiscal notes analysis for FOMB legislative team	0.40	445.00	178.00
Stuber, Emily Grace	Senior	4/2/2021	T3 - Creditor Mediation Support	Redacted	1.90	405.00	769.50
Stuber, Emily Grace	Senior	4/2/2021	T3 - Creditor Mediation Support	Redacted	1.90	405.00	769.50
Chepenik, Adam Brandon	Partner/Principal	4/2/2021	T3 - Creditor Mediation Support	Redacted	0.70	870.00	609.00
Barati Stec, Izabella	Manager	4/2/2021	T3 - Long Term Projections	Review the Fiscal note on air traffic promotion	1.10	595.00	654.50
Barati Stec, Izabella	Manager	4/2/2021	T3 - Long Term Projections	Review the Fiscal note on PS 40 after the addition on paragraphs about the performance of Act 20 industries	1.20	595.00	714.00
Barati Stec, Izabella	Manager	4/2/2021	T3 - Long Term Projections	Review the results on trucking deregulation	1.10	595.00	654.50
Stricklin, Todd	Senior	4/2/2021	T3 - Long Term Projections	Revise PREPA-ERS contribution projection model to exclude generation employees from LUMA-related withdrawals	1.10	405.00	445.50
Kane, Collin	Senior	4/2/2021	T3 - Long Term Projections	Revise the valuation system to code the HB 120 valuation assumption for ERS medical insurance benefit	1.60	405.00	648.00
Kane, Collin	Senior	4/2/2021	T3 - Long Term Projections	Revise the valuation system to code the HB 120 valuation assumption for ERS retirees and beneficiaries	1.70	405.00	688.50
Yodice, Frank	Senior	4/2/2021	T3 - Plan of Adjustment	Review Upload Dataroom files going to Proskauer site	1.20	445.00	534.00
Ramirez, Jessica I.	Senior	4/2/2021	T3 - Creditor Mediation Support	Redacted	1.80	445.00	801.00
Ramirez, Jessica I.	Senior	4/2/2021	T3 - Plan of Adjustment	Analyze responses received from 55 to 73 of 95 accountholders as of 04/02/2021 to determine information required from accountholders for the 03/31/2021 reporting period.	1.20	445.00	534.00
Ramirez, Jessica I.	Senior	4/2/2021	T3 - Plan of Adjustment	Send initial requests to 55 to 73 of 95 agencies for required information as of 04/02/2021 for the 03/31/2021 reporting period.	0.40	445.00	178.00
Mairena, Daisy	Staff	4/2/2021	T3 - Plan of Adjustment	Analyze responses received from 74 to 95 of 95 accountholders as of 04/02/2021 to determine information required from accountholders for the 03/31/2021 reporting period.	3.20	245.00	784.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	4/2/2021	T3 - Plan of Adjustment	Send initial requests to 74 to 95 of 95 agencies for required information as of 04/02/2021 for the 03/31/2021 reporting period.	0.60	245.00	147.00
Mairena, Daisy	Staff	4/2/2021	T3 - Plan of Adjustment	Update testing file of accounts reviewed as of 04/02/2021 to maintain accurate record of accounts tested for efficient reporting for the March 31, 2021 testing period.	1.40	245.00	343.00
Mairena, Daisy	Staff	4/2/2021	T3 - Plan of Adjustment	Prepare file of Northern Trust cash balances for March 31, 2021, reporting period for upload to the Relativity review platform .	2.20	245.00	539.00
Mairena, Daisy	Staff	4/2/2021	T3 - Plan of Adjustment	Prepare updates to Relativity platform to update fields "Reason for Not Testing - March 2021" and "Testing - March 2021" for accurate reporting for the March 31, 2021 testing period.	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	4/2/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss progress of document production for December 31, 2020 balances as of 4/2/2021.	0.10	245.00	24.50
Chawla, Sonia	Manager	4/2/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and D. Sanchez-Riveron (EY) to discuss progress of document production for December 31, 2020 balances as of 4/2/2021.	0.10	595.00	59.50
Chawla, Sonia	Manager	4/2/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Chawla, Sonia	Manager	4/2/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Chan, Jonathan	Manager	4/2/2021	T3 - Plan of Adjustment	Review status of production of documents supporting the 12/31/2020 cash balance report, as of 4/2/2021	0.80	595.00	476.00
Sanchez-Riveron, Déborah	Staff	4/2/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 of 18 Authority for the Financing of Infrastructure of Puerto Rico accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/2/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 8 Council of Occupational Development & Human Resources (CDORH) accounts held at the bank.	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	4/2/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 Environmental Quality Board accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/2/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 19 of 84 Municipal Finance Corporation (COFIM) accounts held at the bank.	1.40	245.00	343.00
Sanchez-Riveron, Déborah	Staff	4/2/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 14 Municipal Revenue Collection Center (CRIM) accounts held at the bank.	1.00	245.00	245.00
Sanchez-Riveron, Déborah	Staff	4/2/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 of 20 Ports Authority accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/2/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 of 4 Teacher Retirement System accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/2/2021	T3 - Plan of Adjustment	Analyze BNY Mellon web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Puerto Rico Public Finance Corporation accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/2/2021	T3 - Plan of Adjustment	Analyze BNY Mellon web-platform transaction statements for 3/31/2021 testing period to obtain information for 52 Puerto Rico Sales Tax Financing Corporation (COFINA) accounts held at the bank.	3.70	245.00	906.50
Sanchez-Riveron, Déborah	Staff	4/2/2021	T3 - Plan of Adjustment	Analyze First Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 6 Senate accounts held at the bank.	0.40	245.00	98.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	4/2/2021	T3 - Plan of Adjustment	Analyze Oriental Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 Puerto Rico Sales Tax Financing Corporation (COFINA) accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/2/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 of 6 Agricultural Insurance Corporation accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/2/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 of 3 Culebra Conservation and Development Authority accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/2/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 of 6 Department of Justice – Office of Inspector General accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/2/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 of 6 Fiscal Agency & Financial Advisory Authority (AAFAF) accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/2/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 of 7 Maritime Transport Authority accounts held at the bank.	0.10	245.00	24.50
Malhotra,Gaurav	Partner/Principal	4/2/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Neziroski,David	Staff	4/2/2021	T3 - Fee Applications / Retention	Begin to prepare the interim application	1.70	245.00	416.50
Gelfond,Hilary	Staff	4/4/2021	T3 - Long Term Projections	Review memo on expanding Video Lottery Terminal licenses to PR	1.20	245.00	294.00
Berger,Daniel L.	Manager	4/5/2021	T3 - Long Term Projections	Additional write up for Proskauer on the response to the creditors estimates for new programs available to Puerto Rico	0.90	595.00	535.50
Gelfond,Hilary	Staff	4/5/2021	T3 - Long Term Projections	Adjust Earned Income Tax Credit takeup rate to account for differences in takeup across recipient groups	2.90	245.00	710.50
Mullins,Daniel R	Executive Director	4/5/2021	T3 - Long Term Projections	Amend initial VLT report on estimated revenue through regulation of video lottery terminals in PR based on experience of the US states	1.20	810.00	972.00
Christian,Adam	Senior Manager	4/5/2021	T3 - Long Term Projections	Analyze American Jobs Plan to understand consistency of Biden administration infra goals with HR2 funding	0.80	720.00	576.00
Panagiotakis,Sofia	Senior Manager	4/5/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Panagiotakis,Sofia	Senior Manager	4/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	4/5/2021	T3 - Long Term Projections	Analyze healthcare investments and disbursements in FY20 and FY1 to prepare update for the fiscal plan.	1.10	720.00	792.00
Tan,Riyandi	Manager	4/5/2021	T3 - Long Term Projections	Analyze updated fiscal plan projections from mckinsey to update pension trust and debt service.	0.80	595.00	476.00
Barati Stec,Izabella	Manager	4/5/2021	T3 - Long Term Projections	Assess the size of the trucking industry in PR based on publications by research institutes and the PR Government	2.80	595.00	1,666.00
Stricklin,Todd	Senior	4/5/2021	T3 - Long Term Projections	Calculate PREPA-ERS entry age normal cost method active participant liabilities for the current system state at 4.5% discount rate	1.90	405.00	769.50
Stricklin,Todd	Senior	4/5/2021	T3 - Long Term Projections	Calculate PREPA-ERS entry age normal cost method active participant liabilities for the current system state at 4.5% discount rate allocated out to post-1993 participants	1.10	405.00	445.50
Stricklin,Todd	Senior	4/5/2021	T3 - Long Term Projections	Calculate PREPA-ERS entry age normal cost method active participant liabilities for the current system state at 4.5% discount rate allocated out to pre-1993 participants	1.20	405.00	486.00
Stricklin,Todd	Senior	4/5/2021	T3 - Long Term Projections	Calculate PREPA-ERS entry age normal cost method liabilities (all participants) for the current system state at 4.5% discount rate allocated out to pre-1993 participants	1.60	405.00	648.00
Stricklin,Todd	Senior	4/5/2021	T3 - Long Term Projections	Calculate PREPA-ERS entry age normal cost method liabilities (all participants) for the current system state at 4.5% discount rate for post-1993 participants	1.80	405.00	729.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stricklin,Todd	Senior	4/5/2021	T3 - Long Term Projections	Calculate PREPA-ERS entry age normal cost method liabilities for the current system state at 4.5% discount rate	1.40	405.00	567.00
Stricklin,Todd	Senior	4/5/2021	T3 - Long Term Projections	Calculate PREPA-ERS unit credit cost method active participant liabilities for the 7/1/2021 frozen system state at 4.5% discount rate	0.90	405.00	364.50
Soutendijk,Tyler	Staff	4/5/2021	T3 - Long Term Projections	Code third employment regression variation in R for Opportunity Gap Analysis	1.90	245.00	465.50
Barati Stec,Izabella	Manager	4/5/2021	T3 - Long Term Projections	Comment and replying to comments on the deliverable on legalizing Video Lottery Terminals in Puerto Rico	1.10	595.00	654.50
Almbaid,Nahla	Staff	4/5/2021	T3 - Long Term Projections	Compare historic employment records with PRDOL employment data to distinguish which historic entries have been updated with the latest PRDOL release	1.60	245.00	392.00
Barati Stec,Izabella	Manager	4/5/2021	T3 - Long Term Projections	Compile and compare historical US regulations regarding trucking tariffs	1.70	595.00	1,011.50
Canter,Matthew Alan	Manager	4/5/2021	T3 - Long Term Projections	Conduct final review of PRIDCO deck	0.30	595.00	178.50
Meyerowitz,Andrea Grace	Senior Manager	4/5/2021	T3 - Long Term Projections	Continue development of program overview package and incorporation of info from proposer responses	1.60	720.00	1,152.00
Christian,Adam	Senior Manager	4/5/2021	T3 - Long Term Projections	Correspondence with A Chepenik (EY) E Heath (EY) regarding HR2 draft report	0.20	720.00	144.00
Federer,Joshua Lee	Staff	4/5/2021	T3 - Long Term Projections	Prepare additional slides in CW real estate monetization presentation that relate to follow-up items required from CW entities and FOMB to further monetization effort	1.40	245.00	343.00
Meisel,Daniel	Staff	4/5/2021	T3 - Long Term Projections	Prepare PowerPoint slide for PRIDCO summarizing key report findings and Fiscal Plan recommendations.	1.70	245.00	416.50
Meisel,Daniel	Staff	4/5/2021	T3 - Long Term Projections	Prepare PowerPoint slide summarizing lease-up potential for PRIDCO and highlighting key strategies for encouraging lease-up.	1.90	245.00	465.50
Nagarajan,Snigdha	Staff	4/5/2021	T3 - Long Term Projections	Cross verify numbers on PRIDCO dashboard to ensure accuracy	0.70	245.00	171.50
Nagarajan,Snigdha	Staff	4/5/2021	T3 - Long Term Projections	Detail exploration of CRIM website to identify attributes that would aid the private transactions prediction analysis- Cabida, Area en mapa, Tomo, Folio, etc along with individual exploration of cadaster numbers in each region	2.10	245.00	514.50
Matla,Jonathan	Senior	4/5/2021	T3 - Long Term Projections	Draft question list to prepare for the PRIDCO preparation meeting	2.60	445.00	1,157.00
Stricklin,Todd	Senior	4/5/2021	T3 - Long Term Projections	Draft timing adjustment for receivable employer contributions within PREPA-ERS contribution projection model	1.30	405.00	526.50
Heath,Emma	Senior Manager	4/5/2021	T3 - Long Term Projections	Email to D. Mullins (EY) regarding task required on cargo rates	0.20	720.00	144.00
Heath,Emma	Senior Manager	4/5/2021	T3 - Long Term Projections	Email to M. Canter (EY) regarding access to PRIDCO dashboard	0.20	720.00	144.00
Nguyen,Jimmy Hoang Huy	Staff	4/5/2021	T3 - Creditor Mediation Support	Redacted	1.10	271.00	298.10
Nguyen,Jimmy Hoang Huy	Staff	4/5/2021	T3 - Creditor Mediation Support	Redacted	1.00	271.00	271.00
Gelfond,Hilary	Staff	4/5/2021	T3 - Long Term Projections	Estimate the fiscal impact of adding to the Senate Earned Income Tax Credit bill by expanding the credit to childless workers	2.90	245.00	710.50
Gelfond,Hilary	Staff	4/5/2021	T3 - Long Term Projections	Estimate the fiscal impact of Senate bill to expand Earned Income Tax Credit	2.90	245.00	710.50
Knapp,Nicole Penelope	Senior	4/5/2021	T3 - Long Term Projections	Finish drafting house bill 28 appendix 2 with supporting services eligible for benefits	2.90	445.00	1,290.50
Nagarajan,Snigdha	Staff	4/5/2021	T3 - Long Term Projections	Identify list of cadasters that cannot be traced from the CRIM website. Accordingly collate Hacienda data merger with CRIM data	1.70	245.00	416.50
Barati Stec,Izabella	Manager	4/5/2021	T3 - Long Term Projections	Identify actual trucking shipment rates in Puerto Rico, based on company websites and offers	1.50	595.00	892.50
Stanton,Alexandra Marie	Senior	4/5/2021	T3 - Long Term Projections	Participate in a meeting with P. Vaccaro (EY) and A. Stanton (EY) to discuss Fiscal Plan implementation priorities, including strategic planning, development of Chapter 9 for FY22 Fiscal Plan, and the procurement efficiencies initiative progress	0.50	445.00	222.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Vaccaro, Philip	Partner/Principal	4/5/2021	T3 - Long Term Projections	Participate in a meeting with P. Vaccaro (EY) and A. Stanton (EY) to discuss Fiscal Plan implementation priorities, including strategic planning, development of Chapter 9 for FY22 Fiscal Plan, and the procurement efficiencies initiative progress	0.50	870.00	435.00
Sarna, Shavi	Senior Manager	4/5/2021	T3 - Creditor Mediation Support	Redacted	0.20	720.00	144.00
Moran-Eserski, Javier	Senior	4/5/2021	T3 - Creditor Mediation Support	Redacted	0.20	445.00	89.00
Burr, Jeremy	Manager	4/5/2021	T3 - Long Term Projections	Participate in call with A Lopez (FOMB) and J Burr (EY) to discuss the measures applied to PRIDCO since FY18	0.30	595.00	178.50
Panagiotakis, Sofia	Senior Manager	4/5/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), G. Malhotra (EY), M. Glynn (EY), A. Kleine (EY), E. Heath (EY), S. Sarna (EY), S. Panagiotakis (EY) and E. Dinnen (EY) to discuss progress on open items related to CRIM, URP, Creditor Mediation, EITC and real estate assessment	0.60	720.00	432.00
Sarna, Shavi	Senior Manager	4/5/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), G. Malhotra (EY), M. Glynn (EY), A. Kleine (EY), E. Heath (EY), S. Sarna (EY), S. Panagiotakis (EY) and E. Dinnen (EY) to discuss progress on open items related to CRIM, URP, Creditor Mediation, EITC and real estate assessment	0.60	720.00	432.00
Chepenik, Adam Brandon	Partner/Principal	4/5/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), G. Malhotra (EY), M. Glynn (EY), A. Kleine (EY), E. Heath (EY), S. Sarna (EY), S. Panagiotakis (EY) and E. Dinnen (EY) to discuss progress on open items related to CRIM, URP, Creditor Mediation, EITC and real estate assessment	0.60	870.00	522.00
Heath, Emma	Senior Manager	4/5/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), G. Malhotra (EY), M. Glynn (EY), A. Kleine (EY), E. Heath (EY), S. Sarna (EY), S. Panagiotakis (EY) and E. Dinnen (EY) to discuss progress on open items related to CRIM, URP, Creditor Mediation, EITC and real estate assessment	0.60	720.00	432.00
Dinnen, Eric	Senior Manager	4/5/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), G. Malhotra (EY), M. Glynn (EY), A. Kleine (EY), E. Heath (EY), S. Sarna (EY), S. Panagiotakis (EY) and E. Dinnen (EY) to discuss progress on open items related to CRIM, URP, Creditor Mediation, EITC and real estate assessment	0.60	720.00	432.00
Malhotra, Gaurav	Partner/Principal	4/5/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), G. Malhotra (EY), M. Glynn (EY), A. Kleine (EY), E. Heath (EY), S. Sarna (EY), S. Panagiotakis (EY) and E. Dinnen (EY) to discuss progress on open items related to CRIM, URP, Creditor Mediation, EITC and real estate assessment	0.60	870.00	522.00
Glynn, Melissa	Partner/Principal	4/5/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), G. Malhotra (EY), M. Glynn (EY), A. Kleine (EY), E. Heath (EY), S. Sarna (EY), S. Panagiotakis (EY) and E. Dinnen (EY) to discuss progress on open items related to CRIM, URP, Creditor Mediation, EITC and real estate assessment	0.60	870.00	522.00
Kleine, Andrew	Senior Manager	4/5/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), G. Malhotra (EY), M. Glynn (EY), A. Kleine (EY), E. Heath (EY), S. Sarna (EY), S. Panagiotakis (EY) and E. Dinnen (EY) to discuss progress on open items related to CRIM, URP, Creditor Mediation, EITC and real estate assessment	0.60	720.00	432.00
Santambrogio, Juan	Executive Director	4/5/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), J. Santambrogio (EY), G. Malhotra (EY), M. Glynn (EY), A. Kleine (EY), E. Heath (EY), S. Sarna (EY), S. Panagiotakis (EY) and E. Dinnen (EY) to discuss progress on open items related to CRIM, URP, Creditor Mediation, EITC and real estate assessment	0.60	810.00	486.00
Berger, Daniel L.	Manager	4/5/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY), J Mackie (EY), D Berger (EY), A Chepenik (EY), E Heath (EY), S Panagiotakis (EY), and H Gelfond (EY) to discuss Earned Income Tax Credit structuring adjustments	1.10	595.00	654.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Gelfond,Hilary	Staff	4/5/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY), J Mackie (EY), D Berger (EY), A Chepenik (EY), E Heath (EY), S Panagiotakis (EY), and H Gelfond (EY) to discuss Earned Income Tax Credit structuring adjustments	1.10	245.00	269.50
Mackie,James	Executive Director	4/5/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY), J Mackie (EY), D Berger (EY), A Chepenik (EY), E Heath (EY), S Panagiotakis (EY), and H Gelfond (EY) to discuss Earned Income Tax Credit structuring adjustments	1.10	810.00	891.00
Panagiotakis,Sofia	Senior Manager	4/5/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY), J Mackie (EY), D Berger (EY), A Chepenik (EY), E Heath (EY), S Panagiotakis (EY), and H Gelfond (EY) to discuss EITC structuring adjustments	1.10	720.00	792.00
Mullins,Daniel R	Executive Director	4/5/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY), J Mackie (EY), D Berger (EY), A Chepenik (EY), E Heath (EY), S Panagiotakis (EY), and H Gelfond (EY) to discuss EITC structuring adjustments	1.10	810.00	891.00
Heath,Emma	Senior Manager	4/5/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY), J Mackie (EY), D Berger (EY), A Chepenik (EY), E Heath (EY), S Panagiotakis (EY), and H Gelfond (EY) to discuss EITC structuring adjustments	1.10	720.00	792.00
Chepenik,Adam Brandon	Partner/Principal	4/5/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY), J Mackie (EY), D Berger (EY), A Chepenik (EY), E Heath (EY), S Panagiotakis (EY), and H Gelfond (EY) to discuss EITC structuring adjustments	1.10	870.00	957.00
Meisel,Daniel	Staff	4/5/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), D Meisel (EY), and J Federer (EY) to discuss framework and content of CW real estate monetization presentation for FOMB this week	0.60	245.00	147.00
Federer,Joshua Lee	Staff	4/5/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), D Meisel (EY), and J Federer (EY) to discuss framework and content of CW real estate monetization presentation for FOMB this week	0.60	245.00	147.00
Canter,Matthew Alan	Manager	4/5/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), D Meisel (EY), and J Federer (EY) to discuss framework and content of CW real estate monetization presentation for FOMB this week	0.60	595.00	357.00
Meisel,Daniel	Staff	4/5/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), D Meisel (EY), and J Federer (EY) to discuss preparation for presentation to PRIDCO	0.80	245.00	196.00
Federer,Joshua Lee	Staff	4/5/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), D Meisel (EY), and J Federer (EY) to discuss preparation for presentation to PRIDCO	0.80	245.00	196.00
Anderson,Evan W	Manager	4/5/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), D Meisel (EY), and J Federer (EY) to discuss preparation for presentation to PRIDCO	0.80	595.00	476.00
Canter,Matthew Alan	Manager	4/5/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), D Meisel (EY), and J Federer (EY) to discuss preparation for presentation to PRIDCO	0.80	595.00	476.00
Federer,Joshua Lee	Staff	4/5/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), J Federer (EY) to discuss enhancements to PRIDCO dashboard	0.20	245.00	49.00
Canter,Matthew Alan	Manager	4/5/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), J Federer (EY) to discuss enhancements to PRIDCO dashboard	0.20	595.00	119.00
Anderson,Evan W	Manager	4/5/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), E Anderson (EY), J Federer (EY) to discuss enhancements to PRIDCO dashboard	0.20	595.00	119.00
Chepenik,Adam Brandon	Partner/Principal	4/5/2021	T3 - Long Term Projections	Participate in call with M Juarbe (FOMB) and A Chepenik (EY) to discuss EITC bill language	0.30	870.00	261.00
Burr,Jeremy	Manager	4/5/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), A Chepenik (EY), M Canter (EY), E Anderson (EY), E Heath (EY), J Burr (EY), D Meisel (EY), J Matla (EY), J Federer (EY), V Bernal (FOMB), D Alvarez (FOMB), D Meyer (FOMB), and A Lopez (FOMB) to discuss PRIDCO findings	1.00	595.00	595.00
Meisel,Daniel	Staff	4/5/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), A Chepenik (EY), M Canter (EY), E Anderson (EY), E Heath (EY), J Burr (EY), D Meisel (EY), J Matla (EY), J Federer (EY), V Bernal (FOMB), D Alvarez (FOMB), D Meyer (FOMB), and A Lopez (FOMB) to discuss PRIDCO findings	1.00	245.00	245.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer,Joshua Lee	Staff	4/5/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), A Chepenik (EY), M Canter (EY), E Anderson (EY), E Heath (EY), J Burr (EY), D Meisel (EY), J Matla (EY), J Federer (EY), V Bernal (FOMB), D Alvarez (FOMB), D Meyer (FOMB), and A Lopez (FOMB) to discuss PRIDCO findings	1.00	245.00	245.00
Matla,Jonathan	Senior	4/5/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), A Chepenik (EY), M Canter (EY), E Anderson (EY), E Heath (EY), J Burr (EY), D Meisel (EY), J Matla (EY), J Federer (EY), V Bernal (FOMB), D Alvarez (FOMB), D Meyer (FOMB), and A Lopez (FOMB) to discuss PRIDCO findings	1.00	445.00	445.00
Canter,Matthew Alan	Manager	4/5/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), A Chepenik (EY), M Canter (EY), E Anderson (EY), E Heath (EY), J Burr (EY), D Meisel (EY), J Matla (EY), J Federer (EY), V Bernal (FOMB), D Alvarez (FOMB), D Meyer (FOMB), and A Lopez (FOMB) to discuss PRIDCO findings	1.00	595.00	595.00
Heath,Emma	Senior Manager	4/5/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), A Chepenik (EY), M Canter (EY), E Anderson (EY), E Heath (EY), J Burr (EY), D Meisel (EY), J Matla (EY), J Federer (EY), V Bernal (FOMB), D Alvarez (FOMB), D Meyer (FOMB), and A Lopez (FOMB) to discuss PRIDCO findings	1.00	720.00	720.00
Anderson,Evan W	Manager	4/5/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), A Chepenik (EY), M Canter (EY), E Anderson (EY), E Heath (EY), J Burr (EY), D Meisel (EY), J Matla (EY), J Federer (EY), V Bernal (FOMB), D Alvarez (FOMB), D Meyer (FOMB), and A Lopez (FOMB) to discuss PRIDCO findings	1.00	595.00	595.00
Magrans,Michael J.	Partner/Principal	4/5/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), A Chepenik (EY), M Canter (EY), E Anderson (EY), E Heath (EY), J Burr (EY), D Meisel (EY), J Matla (EY), J Federer (EY), V Bernal (FOMB), D Alvarez (FOMB), D Meyer (FOMB), and A Lopez (FOMB) to discuss PRIDCO findings	1.00	870.00	870.00
Chepenik,Adam Brandon	Partner/Principal	4/5/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), A Chepenik (EY), M Canter (EY), E Anderson (EY), E Heath (EY), J Burr (EY), D Meisel (EY), J Matla (EY), J Federer (EY), V Bernal (FOMB), D Alvarez (FOMB), D Meyer (FOMB), and A Lopez (FOMB) to discuss PRIDCO findings	1.00	870.00	870.00
Panagiotakis,Sofia	Senior Manager	4/5/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. O'Rourke (Mckinsey), J. Davis (Mckinsey), O. Shah (Mckinsey), J. Rebolledo (Mckinsey), J. Santambrogio (EY), A. S. Sarna (EY) and S. Panagiotakis (EY) to continue discussions on 2021 the fiscal plan update.	0.60	720.00	432.00
Sarna,Shavi	Senior Manager	4/5/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. O'Rourke (Mckinsey), J. Davis (Mckinsey), O. Shah (Mckinsey), J. Rebolledo (Mckinsey), J. Santambrogio (EY), A. S. Sarna (EY) and S. Panagiotakis (EY) to continue discussions on 2021 the fiscal plan update.	0.60	720.00	432.00
Santambrogio,Juan	Executive Director	4/5/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. O'Rourke (Mckinsey), J. Davis (Mckinsey), O. Shah (Mckinsey), J. Rebolledo (Mckinsey), J. Santambrogio (EY), A. S. Sarna (EY) and S. Panagiotakis (EY) to continue discussions on 2021 the fiscal plan update.	0.60	810.00	486.00
Panagiotakis,Sofia	Senior Manager	4/5/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. O'Rourke (Mckinsey), J. Davis (Mckinsey), O. Shah (Mckinsey), J. Rebolledo (Mckinsey), J. Santambrogio (EY), A. Chepenik (EY) S. Sarna (EY) and S. Panagiotakis (EY) to discuss the 2021 fiscal plan update.	1.50	720.00	1,080.00
Sarna,Shavi	Senior Manager	4/5/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. O'Rourke (Mckinsey), J. Davis (Mckinsey), O. Shah (Mckinsey), J. Rebolledo (Mckinsey), J. Santambrogio (EY), A. Chepenik (EY) S. Sarna (EY) and S. Panagiotakis (EY) to discuss the 2021 fiscal plan update.	1.50	720.00	1,080.00
Santambrogio,Juan	Executive Director	4/5/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. O'Rourke (Mckinsey), J. Davis (Mckinsey), O. Shah (Mckinsey), J. Rebolledo (Mckinsey), J. Santambrogio (EY), A. Chepenik (EY) S. Sarna (EY) and S. Panagiotakis (EY) to discuss the 2021 fiscal plan update.	1.50	810.00	1,215.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	4/5/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. O'Rourke (Mckinsey), J. Davis (Mckinsey), O. Shah (Mckinsey), J. Rebolledo (Mckinsey), J. Santambrogio (EY), A. Chepenik (EY) S. Sarna (EY) and S. Panagiotakis (EY) to discuss the 2021 fiscal plan update.	1.50	870.00	1,305.00
Santambrogio,Juan	Executive Director	4/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Chepenik,Adam Brandon	Partner/Principal	4/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Stanton,Alexandra Marie	Senior	4/5/2021	T3 - Long Term Projections	Participate in call with P. Vaccaro (EY), A. Stanton (EY), P. Blanco (EY), M. Canter (EY), J. Federer (EY), E. Anderson (EY), A. Gregoire (EY), and D. Meisel (EY) to discuss strategies for analyzing the PBA provided data including closed schools	0.50	445.00	222.50
Vaccaro,Philip	Partner/Principal	4/5/2021	T3 - Long Term Projections	Participate in call with P. Vaccaro (EY), A. Stanton (EY), P. Blanco (EY), M. Canter (EY), J. Federer (EY), E. Anderson (EY), A. Gregoire (EY), and D. Meisel (EY) to discuss strategies for analyzing the PBA provided data including closed schools	0.50	870.00	435.00
Blanco Rodriguez,Paola Marie	Senior	4/5/2021	T3 - Long Term Projections	Participate in call with P. Vaccaro (EY), A. Stanton (EY), P. Blanco (EY), M. Canter (EY), J. Federer (EY), E. Anderson (EY), A. Gregoire (EY), and D. Meisel (EY) to discuss strategies for analyzing the PBA provided data including closed schools	0.50	445.00	222.50
Gregoire,Alexandra	Manager	4/5/2021	T3 - Long Term Projections	Participate in call with P. Vaccaro (EY), A. Stanton (EY), P. Blanco (EY), M. Canter (EY), J. Federer (EY), E. Anderson (EY), A. Gregoire (EY), and D. Meisel (EY) to discuss strategies for analyzing the PBA provided data including closed schools.	0.50	595.00	297.50
Meisel,Daniel	Staff	4/5/2021	T3 - Long Term Projections	Participate in call with P. Vaccaro (EY), A. Stanton (EY), P. Blanco (EY), M. Canter (EY), J. Federer (EY), E. Anderson (EY), A. Gregoire (EY), and D. Meisel (EY) to discuss strategies for analyzing the PBA provided data including closed schools.	0.50	245.00	122.50
Federer,Joshua Lee	Staff	4/5/2021	T3 - Long Term Projections	Participate in call with P. Vaccaro (EY), A. Stanton (EY), P. Blanco (EY), M. Canter (EY), J. Federer (EY), E. Anderson (EY), A. Gregoire (EY), and D. Meisel (EY) to discuss strategies for analyzing the PBA provided data including closed schools.	0.50	245.00	122.50
Canter,Matthew Alan	Manager	4/5/2021	T3 - Long Term Projections	Participate in call with P. Vaccaro (EY), A. Stanton (EY), P. Blanco (EY), M. Canter (EY), J. Federer (EY), E. Anderson (EY), A. Gregoire (EY), and D. Meisel (EY) to discuss strategies for analyzing the PBA provided data including closed schools.	0.50	595.00	297.50
Anderson,Evan W	Manager	4/5/2021	T3 - Long Term Projections	Participate in call with P. Vaccaro (EY), A. Stanton (EY), P. Blanco (EY), M. Canter (EY), J. Federer (EY), E. Anderson (EY), A. Gregoire (EY), and D. Meisel (EY) to discuss strategies for analyzing the PBA provided data including closed schools.	0.50	595.00	297.50
Panagiotakis,Sofia	Senior Manager	4/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Sarna,Shavi	Senior Manager	4/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	4/5/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Sarna,Shavi	Senior Manager	4/5/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Canter,Matthew Alan	Manager	4/5/2021	T3 - Long Term Projections	Participate in call with V Bernal (FOMB) and M Canter (EY) regarding PRIDCO presentation and follow-up	0.20	595.00	119.00
Good JR,Clark E	Manager	4/5/2021	T3 - Plan of Adjustment	Participate in discussion with S Levy (EY) and C Good (EY) to discuss data request related to class 48	0.20	519.00	103.80

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	4/5/2021	T3 - Plan of Adjustment	Participate in discussion with S Levy (EY) and C Good (EY) to discuss data request related to class 48	0.20	721.00	144.20
Chepenik,Adam Brandon	Partner/Principal	4/5/2021	T3 - Long Term Projections	Participate in meeting with A Lopez (FOMB), J Burr (EY), E. Heath (EY) and J Matla (EY) to prepare a summary of the measures applied to PRIDCO from FY18 to FY20	0.70	870.00	609.00
Burr,Jeremy	Manager	4/5/2021	T3 - Long Term Projections	Participate in meeting with A Lopez (FOMB), J Burr (EY), E. Heath (EY) and J Matla (EY) to prepare a summary of the measures applied to PRIDCO from FY18 to FY21	0.70	595.00	416.50
Matla,Jonathan	Senior	4/5/2021	T3 - Long Term Projections	Participate in meeting with A Lopez (FOMB), J Burr (EY), E. Heath (EY) and J Matla (EY) to prepare a summary of the measures applied to PRIDCO from FY18 to FY21	0.70	445.00	311.50
Heath,Emma	Senior Manager	4/5/2021	T3 - Long Term Projections	Participate in meeting with A Lopez (FOMB), J Burr (EY), E. Heath (EY) and J Matla (EY) to prepare a summary of the measures applied to PRIDCO from FY18 to FY21	0.70	720.00	504.00
Burr,Jeremy	Manager	4/5/2021	T3 - Long Term Projections	Participate in meeting with FOMB, A Chepenik (EY), E Heath (EY), J Burr (EY), and J Matla (EY) to discuss our question list and determine answerable questions for the upcoming meeting with PRIDCO	0.80	595.00	476.00
Matla,Jonathan	Senior	4/5/2021	T3 - Long Term Projections	Participate in meeting with FOMB, A Chepenik (EY), E Heath (EY), J Burr (EY), and J Matla (EY) to discuss our question list and determine answerable questions for the upcoming meeting with PRIDCO	0.80	445.00	356.00
Heath,Emma	Senior Manager	4/5/2021	T3 - Long Term Projections	Participate in meeting with FOMB, A Chepenik (EY), E Heath (EY), J Burr (EY), and J Matla (EY) to discuss our question list and determine answerable questions for the upcoming meeting with PRIDCO	0.80	720.00	576.00
Chepenik,Adam Brandon	Partner/Principal	4/5/2021	T3 - Long Term Projections	Participate in meeting with FOMB, A Chepenik (EY), E Heath (EY), J Burr (EY), and J Matla (EY) to discuss our question list and determine answerable questions for the upcoming meeting with PRIDCO	0.80	870.00	696.00
Burr,Jeremy	Manager	4/5/2021	T3 - Long Term Projections	Participate in meeting with FOMB, E Heath (EY), J Burr (EY), and J Matla (EY) to prepare for the upcoming meeting with PRIDCO	0.60	595.00	357.00
Matla,Jonathan	Senior	4/5/2021	T3 - Long Term Projections	Participate in meeting with FOMB, E Heath (EY), J Burr (EY), and J Matla (EY) to prepare for the upcoming meeting with PRIDCO	0.60	445.00	267.00
Heath,Emma	Senior Manager	4/5/2021	T3 - Long Term Projections	Participate in meeting with FOMB, E Heath (EY), J Burr (EY), and J Matla (EY) to prepare for the upcoming meeting with PRIDCO	0.60	720.00	432.00
Chepenik,Adam Brandon	Partner/Principal	4/5/2021	T3 - Long Term Projections	Participate in meeting with FOMB, E Heath (EY), J Burr (EY), and J Matla (EY) to prepare for the upcoming meeting with PRIDCO	0.60	870.00	522.00
Sarna,Shavi	Senior Manager	4/5/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Santambrogio,Juan	Executive Director	4/5/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Meisel,Daniel	Staff	4/5/2021	T3 - Long Term Projections	Perform analysis analyzing PRIDCO's potential revenue increases from lease-up to market occupancy.	1.10	245.00	269.50
Meisel,Daniel	Staff	4/5/2021	T3 - Long Term Projections	Perform market analysis on industrial occupancy.	0.50	245.00	122.50
Moran-Eserski,Javier	Senior	4/5/2021	T3 - Long Term Projections	Prepare a summary of considerations regarding the integration of CRIM with Hacienda's SURI tax system in preparation for discussion with the client	0.90	445.00	400.50
Federer,Joshua Lee	Staff	4/5/2021	T3 - Long Term Projections	Prepare additional slides in CW real estate monetization presentation that relate to real estate dashboard analytics capabilities and incremental real estate value creators	2.30	245.00	563.50
Federer,Joshua Lee	Staff	4/5/2021	T3 - Long Term Projections	Prepare additional slides in CW real estate monetization presentation that relate to the PRIDCO analysis for fiscal plan and executive summary	1.90	245.00	465.50
Federer,Joshua Lee	Staff	4/5/2021	T3 - Long Term Projections	Prepare additional slides in CW real estate monetization presentation that relate to the real estate list of monetizable properties to-date	2.30	245.00	563.50
Kebhaj,Suhaib	Senior	4/5/2021	T3 - Long Term Projections	Prepare analysis on average trucking rates in US for review of trucking reforms	1.20	445.00	534.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kebhaj,Suhaib	Senior	4/5/2021	T3 - Long Term Projections	Prepare anecdotal analysis on freight rate regulation in Hawaii by soliciting Hawaii trucking association members for their insights	2.20	445.00	979.00
Kebhaj,Suhaib	Senior	4/5/2021	T3 - Long Term Projections	Prepare draft sections on ROI calculations, specifically when a fiscal impact or economic/social impact analysis are required	2.20	445.00	979.00
Burr,Jeremy	Manager	4/5/2021	T3 - Long Term Projections	Prepare feedback on the PRASA invoicing estimates to support updates to the CW fiscal plan	0.40	595.00	238.00
Kebhaj,Suhaib	Senior	4/5/2021	T3 - Long Term Projections	Prepare guidance to staff on analyzing data availability for ROI calculation by incentive	0.60	445.00	267.00
Sarna,Shavi	Senior Manager	4/5/2021	T3 - Creditor Mediation Support	Redacted	2.10	720.00	1,512.00
Mullins,Daniel R	Executive Director	4/5/2021	T3 - Long Term Projections	Prepare Land Freight Deregulation implications of Hawaii structure for Puerto Rico including estimation of economic growth consequences	3.10	810.00	2,511.00
Burr,Jeremy	Manager	4/5/2021	T3 - Long Term Projections	Prepare required analysis for PRIDCO measures analysis to be completed by FOMB staff	0.60	595.00	357.00
Kebhaj,Suhaib	Senior	4/5/2021	T3 - Long Term Projections	Prepare research on the legal limits to increases or decreases in freight rates in Hawaii, known as the Zone of reasonableness	0.40	445.00	178.00
Panagiotakis,Sofia	Senior Manager	4/5/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Kebhaj,Suhaib	Senior	4/5/2021	T3 - Long Term Projections	Prepare update to FOMB staff on issues with unemployment insurance continued claims	0.40	445.00	178.00
Stricklin,Todd	Senior	4/5/2021	T3 - Long Term Projections	Refine PREPA-ERS contribution projection model employee normal costs to reflect assumed LUMA-related withdrawals as of 7/1/2021	0.60	405.00	243.00
Stricklin,Todd	Senior	4/5/2021	T3 - Long Term Projections	Refine PREPA-ERS contribution projection model employer normal costs to reflect assumed LUMA-related withdrawals as of 7/1/2021	1.60	405.00	648.00
Ban,Menuka	Manager	4/5/2021	T3 - Long Term Projections	Research literature review on economic impact of the transportation deregulation / trucking regulation	1.30	595.00	773.50
Gelfond,Hilary	Staff	4/5/2021	T3 - Long Term Projections	Respond to comments regarding memo to expand Video Lottery Terminal licenses in PR	0.40	245.00	98.00
Mullins,Daniel R	Executive Director	4/5/2021	T3 - Long Term Projections	Review Fiscal Notes content and structuring framework for revised proposal intake	1.10	810.00	891.00
Dubinsky,Shawn	Manager	4/5/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Mackie,James	Executive Director	4/5/2021	T3 - Long Term Projections	Review analysis of Earned Income Tax Credit for Puerto Rico	0.90	810.00	729.00
Heath,Emma	Senior Manager	4/5/2021	T3 - Long Term Projections	Review and update diligence questions for PRIDCO ahead of call with PRIDCO on 4.6.21	0.60	720.00	432.00
Heath,Emma	Senior Manager	4/5/2021	T3 - Long Term Projections	Review and update diligence questions for PRIDCO ahead of preparation call with FOMB	0.40	720.00	288.00
Heath,Emma	Senior Manager	4/5/2021	T3 - Long Term Projections	Review Biden infrastructure bill as it relates to benefits for Puerto Rico	0.60	720.00	432.00
Moran-Eserski,Javier	Senior	4/5/2021	T3 - Long Term Projections	Review Caguas' preliminary analysis on its repayment ability over a 7, 15, and 25 year period to ensure the municipality has sufficient repayment capacity to avoid default	0.40	445.00	178.00
Good JR,Clark E	Manager	4/5/2021	T3 - Plan of Adjustment	Review communication draft to Proskauer regarding alternative timelines to solicitation request	0.20	519.00	103.80
Santambrogio,Juan	Executive Director	4/5/2021	T3 - Plan of Adjustment	Review draft cash presentation of bank account balances to determine unrestricted cash levels as of Dec 2020	1.60	810.00	1,296.00
Mullins,Daniel R	Executive Director	4/5/2021	T3 - Long Term Projections	Review EITC evaluation of Governors proposal to legislature and revisions needed to assure eligibility for the full federal grant funding of \$600 million	1.00	810.00	810.00
Santambrogio,Juan	Executive Director	4/5/2021	T3 - Long Term Projections	Review final letter to Government regarding fiscal plan updated timeline for COFINA	0.20	810.00	162.00
Ban,Menuka	Manager	4/5/2021	T3 - Long Term Projections	Review freight deregulation scoring request for the fiscal plan update from R. Fuentes (FOMB)	0.20	595.00	119.00
Soutendijk,Tyler	Staff	4/5/2021	T3 - Long Term Projections	Review implications of recent fiscal notes on EY Macro Model impacts	1.10	245.00	269.50
Kebhaj,Suhaib	Senior	4/5/2021	T3 - Long Term Projections	Review latest draft of VLT memo	0.40	445.00	178.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Moran-Eserski,Javier	Senior	4/5/2021	T3 - Long Term Projections	Review legal counsel's consideration regarding the integration of CRIM with Hacienda's SURI tax system	0.40	445.00	178.00
Knapp,Nicole Penelope	Senior	4/5/2021	T3 - Long Term Projections	Review legislative changes in Act 40 related to Act 60 and compare language proposed with current law	2.90	445.00	1,290.50
Knapp,Nicole Penelope	Senior	4/5/2021	T3 - Long Term Projections	Review legislative changes in Act 40 related to Police Retirement Fund Act	2.30	445.00	1,023.50
Kebhaj,Suhaib	Senior	4/5/2021	T3 - Long Term Projections	Review overcheck unemployment insurance report and Prepare comments to FOMB staff	0.60	445.00	267.00
Good JR,Clark E	Manager	4/5/2021	T3 - Long Term Projections	Review PREPA contribution projection request to assess assumptions needed for the projection of pension actuarially determined contributions	0.60	519.00	311.40
Levy,Sheva R	Partner/Principal	4/5/2021	T3 - Long Term Projections	Review PREPA pension contribution projections for Commonwealth fiscal plan purposes	0.60	721.00	432.60
Good JR,Clark E	Manager	4/5/2021	T3 - Long Term Projections	Review PREPA pension cost projection model calculations of Actuarial Determined Contributions assuming no pension freeze with interest sensitivity	2.10	519.00	1,089.90
Good JR,Clark E	Manager	4/5/2021	T3 - Long Term Projections	Review PREPA pension cost projection model liability / normal cost calculations to ensure calculations correctly model the election to participate in LUMA / Genco operations	2.30	519.00	1,193.70
Good JR,Clark E	Manager	4/5/2021	T3 - Long Term Projections	Review PREPA pension projection model methodology for treatment of LUMA / future Genco transfers regarding liability adjustments for assumed behavior at transition	1.40	519.00	726.60
Good JR,Clark E	Manager	4/5/2021	T3 - Plan of Adjustment	Review pre-solicitation file received to identify information that can be incorporated into POA solicitation for class 49	0.30	519.00	155.70
Santambrogio,Juan	Executive Director	4/5/2021	T3 - Long Term Projections	Review proposed talking points on pension for Oversight Board fact sheet on union and pension agreements	0.40	810.00	324.00
Levy,Sheva R	Partner/Principal	4/5/2021	T3 - Plan of Adjustment	Review Proskauer e-mail response regarding solicitation process	0.40	721.00	288.40
Mullins,Daniel R	Executive Director	4/5/2021	T3 - Long Term Projections	Review Regulation 7970 to identify needed languages changes and beginning of language drafts	0.70	810.00	567.00
Good JR,Clark E	Manager	4/5/2021	T3 - Long Term Projections	Review risks outlined in ASOP 51 as it pertains to PREPA pension projections of actuarially determined contributions to set model parameters for measuring various sensitivities	0.60	519.00	311.40
Powell,Marc	Executive Director	4/5/2021	T3 - Long Term Projections	Review task 3 draft provide package and provide comments to A. Meyerowitz	3.90	810.00	3,159.00
Moran-Eserski,Javier	Senior	4/5/2021	T3 - Long Term Projections	Review the latest section 207 request for Caguas to understand the loan request and identify the impact that it could have on municipal finances	0.80	445.00	356.00
Stuber,Emily Grace	Senior	4/5/2021	T3 - Creditor Mediation Support	Redacted	1.90	405.00	769.50
Stuber,Emily Grace	Senior	4/5/2021	T3 - Creditor Mediation Support	Redacted	1.80	405.00	729.00
Stuber,Emily Grace	Senior	4/5/2021	T3 - Creditor Mediation Support	Redacted	1.90	405.00	769.50
Stuber,Emily Grace	Senior	4/5/2021	T3 - Creditor Mediation Support	Redacted	1.90	405.00	769.50
Mackie,James	Executive Director	4/5/2021	T3 - Long Term Projections	Review trucking deregulations for Puerto Rico	0.40	810.00	324.00
Levy,Sheva R	Partner/Principal	4/5/2021	T3 - Long Term Projections	Review updated FOMB pension talking points	0.40	721.00	288.40
Dubinsky,Shawn	Manager	4/5/2021	T3 - Long Term Projections	Review weekly published TSA Cash report and component unit liquidity on cash balances of Commonwealth to understand weekly inflows and outflow and fund balances	0.20	595.00	119.00
Gregoire,Alexandra	Manager	4/5/2021	T3 - Long Term Projections	Review lease data provided by PBA and drafted discussion guide / commentary	3.50	595.00	2,082.50
Dubinsky,Shawn	Manager	4/5/2021	T3 - Long Term Projections	Revise draft presentation to FOMB on Municipality of Dorado Section 207 request seeking authorization to issue equipment financing	0.30	595.00	178.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky, Shawn	Manager	4/5/2021	T3 - Long Term Projections	Revise draft presentation to FOMB on Municipality of Hatillo Section 207 request seeking authorization to refinance maturing debt	0.30	595.00	178.50
Kane, Collin	Senior	4/5/2021	T3 - Long Term Projections	Revise the valuation system to code the HB 120 valuation assumption for ERS actives and applying necessary splitting out Act 127 death and disability benefits	1.20	405.00	486.00
Kane, Collin	Senior	4/5/2021	T3 - Long Term Projections	Revise the valuation system to code the HB 120 valuation assumption for ERS already eligible actives group	2.70	405.00	1,093.50
Kane, Collin	Senior	4/5/2021	T3 - Long Term Projections	Revise the valuation system to code the HB 120 valuation assumption for ERS not yet eligible actives group	2.30	405.00	931.50
Soutendijk, Tyler	Staff	4/5/2021	T3 - Long Term Projections	Analyze approach to coding third employment regression variation for Opportunity Gap Analysis	0.90	245.00	220.50
Rubin, Joshua A.	Staff	4/5/2021	T3 - Long Term Projections	Summarize bill sections amended by Puerto Rico Act 40 determining if there is a fiscal impact from changes	2.80	245.00	686.00
Gelfond, Hilary	Staff	4/5/2021	T3 - Long Term Projections	Summarize Earned Income Tax Credit findings and draft memo	1.30	245.00	318.50
Barati Stec, Izabella	Manager	4/5/2021	T3 - Long Term Projections	Summarize the effects of US trucking deregulation in the 1980s	2.10	595.00	1,249.50
Ramirez, Aaron	Senior	4/5/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Aggregating target speeds standards/ quality/ affordability of service by state.	2.20	445.00	979.00
Ramirez, Aaron	Senior	4/5/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Aggregating target speeds standards/ quality/ affordability of service by state.	2.40	445.00	1,068.00
Ramirez, Aaron	Senior	4/5/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Aggregating target speeds standards/ quality/ affordability of service by state.	1.90	445.00	845.50
Tan, Riyandi	Manager	4/5/2021	T3 - Plan of Adjustment	Update cash disbursements for plan of adjustment summary presentation for board.	0.90	595.00	535.50
Knapp, Nicole Penelope	Senior	4/5/2021	T3 - Long Term Projections	Update fiscal note 456 to revise property tax estimate with effective tax rate of properties under 300k instead of all properties	1.30	445.00	578.50
Nagarajan, Snigdha	Staff	4/5/2021	T3 - Long Term Projections	Update isolated data on PRIDCO dashboard	1.20	245.00	294.00
Ramirez, Jessica I.	Senior	4/5/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/5/2021.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	4/5/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis on 04/05/2021.	2.90	445.00	1,290.50
Ramirez, Jessica I.	Senior	4/5/2021	T3 - Plan of Adjustment	Prepare analysis with background information about COFINA holdings' cash balance as of 12/31/2020, to assess if additional information is required from a budget perspective.	0.60	445.00	267.00
Ramirez, Jessica I.	Senior	4/5/2021	T3 - Plan of Adjustment	Update the 12/31/2020 testing period draft presentation for the Board on 04/05/2021.	1.60	445.00	712.00
Ramirez, Jessica I.	Senior	4/5/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 04/05/2021 for Financial Oversight and Management Board for Puerto Rico account ending in X608 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/5/2021	T3 - Plan of Adjustment	Review bank account information received on 04/05/2021 for Financial Oversight and Management Board for Puerto Rico in response to 03/31/2021 testing period requests.	0.60	445.00	267.00
Ramirez, Jessica I.	Senior	4/5/2021	T3 - Plan of Adjustment	Review bank account information received on 04/05/2021 for Puerto Rico Education Council in response to 03/31/2021 testing period requests.	0.80	445.00	356.00
Ramirez, Jessica I.	Senior	4/5/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/05/2021 for Puerto Rico Energy Commission for the 03/31/2021 testing period.	0.20	445.00	89.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/5/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/05/2021 for Puerto Rico Tourism Development Fund for the 03/31/2021 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/5/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY) and J. Ramirez (EY) to discuss updates to the December 31, 2020, Cash Balance report.	0.60	445.00	267.00
Mairena, Daisy	Staff	4/5/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/05/2021 for National Guard of Puerto Rico for the March 31, 2021 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/5/2021	T3 - Plan of Adjustment	Analyze information received from agency Company for the Integral Development of the Cantera Peninsula as of 04/05/2021 to determine required outstanding items for complete reporting for the 03/31/2021 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/5/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/05/2021 for Company for the Integral Development of the Cantera Peninsula for the March 31, 2021 testing period.	0.60	245.00	147.00
Mairena, Daisy	Staff	4/5/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/05/2021 for Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) for the March 31, 2021 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/5/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/5/2021.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/5/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Mairena, Daisy	Staff	4/5/2021	T3 - Creditor Mediation Support	Redacted	2.90	245.00	710.50
Mairena, Daisy	Staff	4/5/2021	T3 - Plan of Adjustment	Update restriction documentation produced for Proskauer in response to creditor mediation requests for the June 30, 2021 reporting period as of 04/05/2021.	2.80	245.00	686.00
Sanchez-Riveron, Déborah	Staff	4/5/2021	T3 - Creditor Mediation Support	Redacted	2.40	245.00	588.00
Sanchez-Riveron, Déborah	Staff	4/5/2021	T3 - Creditor Mediation Support	Redacted	2.10	245.00	514.50
Sanchez-Riveron, Déborah	Staff	4/5/2021	T3 - Plan of Adjustment	Update historical TSA schedule with account balances as of 4/5/2021 for the 3/31/2021, review period.	1.70	245.00	416.50
Sanchez-Riveron, Déborah	Staff	4/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/5/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/5/2021.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/5/2021	T3 - Creditor Mediation Support	Redacted	0.50	245.00	122.50
Venkatramanan, Siddhu	Manager	4/5/2021	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly as of 4/5/2021	2.70	595.00	1,606.50
Chawla, Sonia	Manager	4/5/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/5/2021.	0.40	595.00	238.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	4/5/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY) and J. Ramirez (EY) to discuss updates to the December 31,2020, Cash Balance report.	0.60	595.00	357.00
Chawla,Sonia	Manager	4/5/2021	T3 - Plan of Adjustment	Perform second level of analysis of COFINA funds as of 12/31/2020 in response to Proskauer questions on the cash presentation.	0.10	595.00	59.50
Chawla,Sonia	Manager	4/5/2021	T3 - Plan of Adjustment	Review updated production list supporting the 12/31/20 reporting period disclosure statement, as of 04/05/2021.	0.60	595.00	357.00
Sanchez-Riveron,Déborah	Staff	4/5/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 9 of 11 Retirement System for Employees of the Government and Judiciary Retirement System accounts held at the bank.	0.90	245.00	220.50
Sanchez-Riveron,Déborah	Staff	4/5/2021	T3 - Plan of Adjustment	Analyze BNY Mellon web-platform transaction statements for 3/31/2021 testing period to obtain information for 2 of 7 Retirement System for Employees of the Government and Judiciary Retirement System accounts held at the bank.	0.20	245.00	49.00
Neziroski,David	Staff	4/5/2021	T3 - Fee Applications / Retention	Make changes to January exhibits	2.40	245.00	588.00
Scales,Dwight A.	Senior	4/6/2021	T3 - Long Term Projections	Additional updates to PREPA / PRASA analysis to be sent to FOMB staff	0.60	445.00	267.00
Mullins,Daniel R	Executive Director	4/6/2021	T3 - Long Term Projections	Amend DDEC Act 60 regulation text and inventories of Benefits and Cost for the analysis	2.40	810.00	1,944.00
Mackie,James	Executive Director	4/6/2021	T3 - Long Term Projections	Amend Earned Income Tax Credit paper	2.80	810.00	2,268.00
Sarna,Shavi	Senior Manager	4/6/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Kebhaj,Suhaib	Senior	4/6/2021	T3 - Long Term Projections	Analyze possible macro impacts of freight rate deregulations	0.60	445.00	267.00
Stricklin,Todd	Senior	4/6/2021	T3 - Long Term Projections	Calculate PREPA-ERS unit credit cost method active participant liabilities for the 7/1/2021 frozen system state at 4.5% discount rate for pre-1993 participants	0.80	405.00	324.00
Christian,Adam	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), E. Heath (EY), T. Rousakis (EY), A. Christian (EY) and N. Zipfel (EY) regarding analysis of Puerto Rico's benefit from HR2.	0.70	720.00	504.00
Berger,Daniel L.	Manager	4/6/2021	T3 - Long Term Projections	Code governors bill for the Earned Income Tax Credit in STATA for estimate of the implications of the bill	2.30	595.00	1,368.50
Barati Stec,Izabella	Manager	4/6/2021	T3 - Long Term Projections	Collect information on Hawaii Public Utility Commission practices and operation / lessons for PR	2.30	595.00	1,368.50
Soutendijk,Tyler	Staff	4/6/2021	T3 - Long Term Projections	Compare changes in provisions 1-20 between new and old versions of Act 40 text for Puerto Rico	2.20	245.00	539.00
Soutendijk,Tyler	Staff	4/6/2021	T3 - Long Term Projections	Compare changes in provisions 21-40 between new and old versions of Act 40 text for Puerto Rico	1.70	245.00	416.50
Knapp,Nicole Penelope	Senior	4/6/2021	T3 - Long Term Projections	Complete estimate for fiscal impact of creating police retirement fund act in Act 40	2.60	445.00	1,157.00
Knapp,Nicole Penelope	Senior	4/6/2021	T3 - Long Term Projections	Complete estimate for fiscal impact of repealing Urban Centers Revitalization Act in Act 40	2.70	445.00	1,201.50
Nagarajan,Snigdha	Staff	4/6/2021	T3 - Long Term Projections	Prepare list of questions for Javier Moran-Eserki (EY) on ways to utilize raw data sources to pull sizing information for respective transactions	0.60	245.00	147.00
Gregoire,Alexandra	Manager	4/6/2021	T3 - Long Term Projections	Draft milestones workplan for PBA school analysis	1.00	595.00	595.00
Berger,Daniel L.	Manager	4/6/2021	T3 - Long Term Projections	Amend governors bill analysis for Earned Income Tax Credit document after finding small errors in code	0.60	595.00	357.00
Heath,Emma	Senior Manager	4/6/2021	T3 - Long Term Projections	Email to E. Barak (Proskauer) regarding PRIDCO cash accounts	0.20	720.00	144.00
Nguyen,Jimmy Hoang Huy	Staff	4/6/2021	T3 - Long Term Projections	Estimate the change in liability for HB120 projections for 45 years for Medical TRS participants	1.30	271.00	352.30
Nguyen,Jimmy Hoang Huy	Staff	4/6/2021	T3 - Long Term Projections	Estimate the change in liability for HB120 projections for 45 years for non-LOA TRS participants	1.10	271.00	298.10
Gelfond,Hilary	Staff	4/6/2021	T3 - Long Term Projections	Estimate the fiscal impact of PR Senate Earned Income Tax Credit expansion if it was expanded to self employed workers	2.90	245.00	710.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Gelfond,Hilary	Staff	4/6/2021	T3 - Long Term Projections	Estimate the fiscal impact of PR Senate Earned Income Tax Credit expansion if it was expanded to self employed workers under varying take up rate scenarios	2.90	245.00	710.50
Chepenik,Adam Brandon	Partner/Principal	4/6/2021	T3 - Long Term Projections	Evaluate rum tax flow of funds for PRIDCO splits	0.40	870.00	348.00
Christian,Adam	Senior Manager	4/6/2021	T3 - Long Term Projections	Follow-up correspondence with N Zipfel (EY) A. Christian (EY) to resolve comments and implement edits on HR 2 funding estimates	0.30	720.00	216.00
Knapp,Nicole Penelope	Senior	4/6/2021	T3 - Long Term Projections	Identify if there are fiscal impacts associated with the legislative text changes in Act 60	2.90	445.00	1,290.50
Barati Stec,Izabella	Manager	4/6/2021	T3 - Long Term Projections	Identify possible fiscal effects of implementing sections 1-20 of Act 40 of Puerto Rico	2.90	595.00	1,725.50
Barati Stec,Izabella	Manager	4/6/2021	T3 - Long Term Projections	Identify the potential growth impact of service deregulation in US states in the 1980s	1.80	595.00	1,071.00
Almbaid,Nahla	Staff	4/6/2021	T3 - Long Term Projections	Include new PRDOL release in workbooks for employment data	1.90	245.00	465.50
Federer,Joshua Lee	Staff	4/6/2021	T3 - Long Term Projections	Incorporate feedback provided by A Chepenik (EY) and M Magrans (EY) on overall framework to PowerPoint presentation to FOMB	1.20	245.00	294.00
Meisel,Daniel	Staff	4/6/2021	T3 - Long Term Projections	Integrate various slides from PRIDCO PowerPoint into FOMB PowerPoint.	0.60	245.00	147.00
Chepenik,Adam Brandon	Partner/Principal	4/6/2021	T3 - Long Term Projections	Make edits to EITC structuring letter to legislature	0.60	870.00	522.00
Nagarajan,Snigdha	Staff	4/6/2021	T3 - Long Term Projections	Obtain summary of attributes on CRIM data	1.50	245.00	367.50
Nagarajan,Snigdha	Staff	4/6/2021	T3 - Long Term Projections	Obtain summary of attributes on Hacienda data	1.60	245.00	392.00
Nagarajan,Snigdha	Staff	4/6/2021	T3 - Long Term Projections	Obtain summary of attributes on 'Results.zip' data	1.20	245.00	294.00
Dinnen,Eric	Senior Manager	4/6/2021	T3 - Plan of Adjustment	Participate in a call with E. Dinnen (EY) and A. Chepenik (EY) to align on workplan to consolidate information related to POA confirmation briefing	0.20	720.00	144.00
Chepenik,Adam Brandon	Partner/Principal	4/6/2021	T3 - Plan of Adjustment	Participate in a call with E. Dinnen (EY) and A. Chepenik (EY) to align on workplan to consolidate information related to POA confirmation briefing	0.20	870.00	174.00
Panagiotakis,Sofia	Senior Manager	4/6/2021	T3 - Plan of Adjustment	Participate in a call with EY, O&B, and Proskauer to discuss the CW/ERS/PBA legal restriction analysis for bank accounts for the December 31, 2020, reporting period. EY participants include: R. Thomas (EY), A. Chepenik (EY), S. Panagiotakis (EY), S. Chawla (EY), and J. Ramirez (EY).	1.00	720.00	720.00
Chepenik,Adam Brandon	Partner/Principal	4/6/2021	T3 - Plan of Adjustment	Participate in a call with EY, O&B, and Proskauer to discuss the CW/ERS/PBA legal restriction analysis for bank accounts for the December 31, 2020, reporting period. EY participants include: R. Thomas (EY), A. Chepenik (EY), S. Panagiotakis (EY), S. Chawla (EY), and J. Ramirez (EY).	1.00	870.00	870.00
Tan,Riyandi	Manager	4/6/2021	T3 - Long Term Projections	Participate in a call with J. Santambrogio (EY), R. Tan (EY), S. O'Rourke (McKinsey), A. Pagola (McKinsey), J. Davis (McKinsey), B. Chappuis (McKinsey), J. Rebolledo (McKinsey), O. Shah (McKinsey) to discuss updates to fiscal plan prior to board subcommittee meeting.	0.80	595.00	476.00
Santambrogio,Juan	Executive Director	4/6/2021	T3 - Long Term Projections	Participate in a call with J. Santambrogio (EY), R. Tan (EY), S. O'Rourke (McKinsey), A. Pagola (McKinsey), J. Davis (McKinsey), B. Chappuis (McKinsey), J. Rebolledo (McKinsey), O. Shah (McKinsey) to discuss updates to fiscal plan prior to board subcommittee meeting.	0.80	810.00	648.00
Dinnen,Eric	Senior Manager	4/6/2021	T3 - Plan of Adjustment	Participate in a call with M. Morris (Proskauer), J. Anderson (Proskauer), E. Barak (Proskauer), W. Fassuliotis (Proskauer), G. Tavarez (Proskauer), A. Chepenik (EY), D. Berger (EY), and E. Dinnen (EY) regarding coordination on information available to prepare POA confirmation briefing	0.70	720.00	504.00
Berger,Daniel L.	Manager	4/6/2021	T3 - Plan of Adjustment	Participate in a call with M. Morris (Proskauer), J. Anderson (Proskauer), E. Barak (Proskauer), W. Fassuliotis (Proskauer), G. Tavarez (Proskauer), A. Chepenik (EY), D. Berger (EY), and E. Dinnen (EY) regarding coordination on information available to prepare POA confirmation briefing	0.70	595.00	416.50
Chepenik,Adam Brandon	Partner/Principal	4/6/2021	T3 - Plan of Adjustment	Participate in a call with M. Morris (Proskauer), J. Anderson (Proskauer), E. Barak (Proskauer), W. Fassuliotis (Proskauer), G. Tavarez (Proskauer), A. Chepenik (EY), D. Berger (EY), and E. Dinnen (EY) regarding coordination on information available to prepare POA confirmation briefing	0.70	870.00	609.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	4/6/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Dubinsky,Shawn	Manager	4/6/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Tague,Robert	Executive Director	4/6/2021	T3 - Long Term Projections	Participate in a call with R. Tague (EY) and S. Dubinsky (EY) to review response to Section 207 debt requests and agree on next steps	0.20	810.00	162.00
Dubinsky,Shawn	Manager	4/6/2021	T3 - Long Term Projections	Participate in a call with R. Tague (EY) and S. Dubinsky (EY) to review response to Section 207 debt requests and agree on next steps	0.20	595.00	119.00
Panagiotakis,Sofia	Senior Manager	4/6/2021	T3 - Plan of Adjustment	Participate in a call with S. Sarna (EY), S. Panagiotakis (EY), J. Santambrogio (EY), R. Tan (EY), J. Pietrantonio (O'Neill), J. Notario (O'Neill), C. George (O'Neill), and H. Bauer (O'Neill) to discuss special resolution items for plan of adjustment disbursements.	0.40	720.00	288.00
Tan,Riyandi	Manager	4/6/2021	T3 - Plan of Adjustment	Participate in a call with S. Sarna (EY), S. Panagiotakis (EY), J. Santambrogio (EY), R. Tan (EY), J. Pietrantonio (O'Neill), J. Notario (O'Neill), C. George (O'Neill), and H. Bauer (O'Neill) to discuss special resolution items for plan of adjustment disbursements.	0.40	595.00	238.00
Sarna,Shavi	Senior Manager	4/6/2021	T3 - Plan of Adjustment	Participate in a call with S. Sarna (EY), S. Panagiotakis (EY), J. Santambrogio (EY), R. Tan (EY), J. Pietrantonio (O'Neill), J. Notario (O'Neill), C. George (O'Neill), and H. Bauer (O'Neill) to discuss special resolution items for plan of adjustment disbursements.	0.40	720.00	288.00
Santambrogio,Juan	Executive Director	4/6/2021	T3 - Plan of Adjustment	Participate in a call with S. Sarna (EY), S. Panagiotakis (EY), J. Santambrogio (EY), R. Tan (EY), J. Pietrantonio (O'Neill), J. Notario (O'Neill), C. George (O'Neill), and H. Bauer (O'Neill) to discuss special resolution items for plan of adjustment disbursements.	0.40	810.00	324.00
Thind,Jehan	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and J. Thind (EY) to discuss program overview and structure for Tasks 2 and 3	0.40	720.00	288.00
Mira,Francisco Jose	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and J. Thind (EY) to discuss program overview and structure for Tasks 2 and 3	0.40	720.00	288.00
Zipfel,Nathan	Staff	4/6/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), E. Heath (EY), T. Rousakis (EY), A. Christian (EY) and N. Zipfel (EY) regarding analysis of Puerto Rico's benefit from HR2.	0.70	245.00	171.50
Meisel,Daniel	Staff	4/6/2021	T3 - Long Term Projections	Participate in call with A. Gregoire (EY), K. Chen (EY), D. Meisel (EY) and J. Federer (EY) to discuss a status update of PBA workstream	0.50	245.00	122.50
Federer,Joshua Lee	Staff	4/6/2021	T3 - Long Term Projections	Participate in call with A. Gregoire (EY), K. Chen (EY), D. Meisel (EY) and J. Federer (EY) to discuss a status update of PBA workstream	0.50	245.00	122.50
Gregoire,Alexandra	Manager	4/6/2021	T3 - Long Term Projections	Participate in call with A. Gregoire (EY), K. Chen (EY), D. Meisel (EY) and J. Federer (EY) to discuss a status update of PBA workstream	0.50	595.00	297.50
Chen,Shi	Senior	4/6/2021	T3 - Long Term Projections	Participate in call with A. Gregoire (EY), K. Chen (EY), D. Meisel (EY) and J. Federer (EY) to discuss a status update of PBA workstream	0.50	445.00	222.50
Heath,Emma	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), E. Heath (EY), S. Panagiotakis (EY), R. Tague (EY), E. Dinnen (EY), J. Merchan (EY), A. Kleine (EY) and S. Sarna (EY) regarding preparation for discussion with N. Jaresko (FOMB) regarding CRIM, URP, HR2, GILTI and creditor questions.	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), E. Heath (EY), S. Panagiotakis (EY), R. Tague (EY), E. Dinnen (EY), J. Merchan (EY), A. Kleine (EY) and S. Sarna (EY) regarding preparation for discussion with N. Jaresko (FOMB) regarding CRIM, URP, HR2, GILTI and creditor questions.	0.40	720.00	288.00
Tague,Robert	Executive Director	4/6/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), E. Heath (EY), S. Panagiotakis (EY), R. Tague (EY), E. Dinnen (EY), J. Merchan (EY), A. Kleine (EY) and S. Sarna (EY) regarding preparation for discussion with N. Jaresko (FOMB) regarding CRIM, URP, HR2, GILTI and creditor questions.	0.40	810.00	324.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sarna,Shavi	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), E. Heath (EY), S. Panagiotakis (EY), R. Tague (EY), E. Dinnen (EY), J. Merchan (EY), A. Kleine (EY) and S. Sarna (EY) regarding preparation for discussion with N. Jaresko (FOMB) regarding CRIM, URP, HR2, GILTI and creditor questions.	0.40	720.00	288.00
Dinnen,Eric	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), E. Heath (EY), S. Panagiotakis (EY), R. Tague (EY), E. Dinnen (EY), J. Merchan (EY), A. Kleine (EY) and S. Sarna (EY) regarding preparation for discussion with N. Jaresko (FOMB) regarding CRIM, URP, HR2, GILTI and creditor questions.	0.40	720.00	288.00
Merchan,Janeth K	Manager	4/6/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), E. Heath (EY), S. Panagiotakis (EY), R. Tague (EY), E. Dinnen (EY), J. Merchan (EY), A. Kleine (EY) and S. Sarna (EY) regarding preparation for discussion with N. Jaresko (FOMB) regarding CRIM, URP, HR2, GILTI and creditor questions.	0.40	595.00	238.00
Kleine,Andrew	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), E. Heath (EY), S. Panagiotakis (EY), R. Tague (EY), E. Dinnen (EY), J. Merchan (EY), A. Kleine (EY) and S. Sarna (EY) regarding preparation for discussion with N. Jaresko (FOMB) regarding CRIM, URP, HR2, GILTI and creditor questions.	0.40	720.00	288.00
Chepenik,Adam Brandon	Partner/Principal	4/6/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), E. Heath (EY), S. Panagiotakis (EY), R. Tague (EY), E. Dinnen (EY), J. Merchan (EY), A. Kleine (EY) and S. Sarna (EY) regarding preparation for discussion with N. Jaresko (FOMB) regarding CRIM, URP, HR2, GILTI and creditor questions.	0.40	870.00	348.00
Heath,Emma	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), E. Heath (EY), T. Rousakis (EY), A. Christian (EY) and N. Zipfel (EY) regarding analysis of Puerto Rico's benefit from HR2.	0.70	720.00	504.00
Rousakis,Tom Peter	Partner/Principal	4/6/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), E. Heath (EY), T. Rousakis (EY), A. Christian (EY) and N. Zipfel (EY) regarding analysis of Puerto Rico's benefit from HR2.	0.70	870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	4/6/2021	T3 - Long Term Projections	Participate in call with A. Chepenik (EY), E. Heath (EY), T. Rousakis (EY), A. Christian (EY) and N. Zipfel (EY) regarding analysis of Puerto Rico's benefit from HR2.	0.70	870.00	609.00
Latham,Willow Genevieve	Senior	4/6/2021	T3 - Long Term Projections	Participate in call with A. Meyerowitz (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), F. Mira (EY), A. Ramirez (EY), N. Campbell (EY) to discuss program overview and structure for Tasks 2 and 3	0.60	445.00	267.00
Campbell,Nnaji-Semayi	Senior	4/6/2021	T3 - Long Term Projections	Participate in call with A. Meyerowitz (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), F. Mira (EY), A. Ramirez (EY), N. Campbell (EY) to discuss program overview and structure for Tasks 2 and 3	0.60	445.00	267.00
Ramirez,Aaron	Senior	4/6/2021	T3 - Long Term Projections	Participate in call with A. Meyerowitz (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), F. Mira (EY), A. Ramirez (EY), N. Campbell (EY) to discuss program overview and structure for Tasks 2 and 3	0.60	445.00	267.00
Yang,Tianyi	Manager	4/6/2021	T3 - Long Term Projections	Participate in call with A. Meyerowitz (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), F. Mira (EY), A. Ramirez (EY), N. Campbell (EY) to discuss program overview and structure for Tasks 2 and 3	0.60	595.00	357.00
Mira,Francisco Jose	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in call with A. Meyerowitz (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), F. Mira (EY), A. Ramirez (EY), N. Campbell (EY) to discuss program overview and structure for Tasks 2 and 3	0.60	720.00	432.00
Powell,Marc	Executive Director	4/6/2021	T3 - Long Term Projections	Participate in call with A. Meyerowitz (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), F. Mira (EY), A. Ramirez (EY), N. Campbell (EY) to discuss program overview and structure for Tasks 2 and 3	0.60	810.00	486.00
Thind,Jehan	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in call with A. Meyerowitz (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), F. Mira (EY), A. Ramirez (EY), N. Campbell (EY) to discuss program overview and structure for Tasks 2 and 3	0.60	720.00	432.00
Meyerowitz,Andrea Grace	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in call with A. Meyerowitz (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), F. Mira (EY), A. Ramirez (EY), N. Campbell (EY) to discuss program overview and structure for Tasks 2 and 3	0.60	720.00	432.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Meisel,Daniel	Staff	4/6/2021	T3 - Long Term Projections	Participate in call with D. Meisel (EY), M. Canter (EY) and B. Anderson (EY) to discuss QRM considerations related to the PRIDCO lease analysis presentation.	0.60	245.00	147.00
Anderson,Brent R	Partner/Principal	4/6/2021	T3 - Long Term Projections	Participate in call with D. Meisel (EY), M. Canter (EY) and B. Anderson (EY) to discuss QRM considerations related to the PRIDCO lease analysis presentation.	0.60	870.00	522.00
Canter,Matthew Alan	Manager	4/6/2021	T3 - Long Term Projections	Participate in call with D. Meisel (EY), M. Canter (EY) and B. Anderson (EY) to discuss QRM considerations related to the PRIDCO lease analysis presentation.	0.60	595.00	357.00
Burr,Jeremy	Manager	4/6/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and J. Burr (EY) regarding PRIDCO fiscal plan assumptions	0.20	595.00	119.00
Heath,Emma	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and J. Burr (EY) regarding PRIDCO fiscal plan assumptions	0.20	720.00	144.00
Mullins,Daniel R	Executive Director	4/6/2021	T3 - Long Term Projections	Participate in call with FOMB, EY and Hacienda regarding change to excise tax for distilled spirits. EY participants: E. Heath (EY), D. Mullins (EY) and J. Mackie(EY).	1.30	810.00	1,053.00
Mackie,James	Executive Director	4/6/2021	T3 - Long Term Projections	Participate in call with FOMB, EY and Hacienda regarding change to excise tax for distilled spirits. EY participants: E. Heath (EY), D. Mullins (EY) and J. Mackie(EY).	1.30	810.00	1,053.00
Heath,Emma	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in call with FOMB, EY and Hacienda regarding change to excise tax for distilled spirits. EY participants: E. Heath (EY), D. Mullins (EY) and J. Mackie(EY).	1.30	720.00	936.00
Burr,Jeremy	Manager	4/6/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), A Chepenik (EY), M Canter (EY), E Heath (EY), J Burr (EY), D Meisel (EY), and J Federer (EY) to discuss CW real estate monetization workstream and preparation for upcoming presentation to FOMB	0.40	595.00	238.00
Meisel,Daniel	Staff	4/6/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), A Chepenik (EY), M Canter (EY), E Heath (EY), J Burr (EY), D Meisel (EY), and J Federer (EY) to discuss CW real estate monetization workstream and preparation for upcoming presentation to FOMB	0.40	245.00	98.00
Federer,Joshua Lee	Staff	4/6/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), A Chepenik (EY), M Canter (EY), E Heath (EY), J Burr (EY), D Meisel (EY), and J Federer (EY) to discuss CW real estate monetization workstream and preparation for upcoming presentation to FOMB	0.40	245.00	98.00
Canter,Matthew Alan	Manager	4/6/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), A Chepenik (EY), M Canter (EY), E Heath (EY), J Burr (EY), D Meisel (EY), and J Federer (EY) to discuss CW real estate monetization workstream and preparation for upcoming presentation to FOMB	0.40	595.00	238.00
Magrans,Michael J.	Partner/Principal	4/6/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), A Chepenik (EY), M Canter (EY), E Heath (EY), J Burr (EY), D Meisel (EY), and J Federer (EY) to discuss CW real estate monetization workstream and preparation for upcoming presentation to FOMB	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	4/6/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), A Chepenik (EY), M Canter (EY), E Heath (EY), J Burr (EY), D Meisel (EY), and J Federer (EY) to discuss CW real estate monetization workstream and preparation for upcoming presentation to FOMB	0.40	870.00	348.00
Heath,Emma	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), A Chepenik (EY), M Canter (EY), E Heath (EY), J Burr (EY), D Meisel (EY), and J Federer (EY) to discuss CW real estate monetization workstream and preparation for upcoming presentation to FOMB	0.40	720.00	288.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Panagiotakis,Sofia	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), Fiscal Plan Board Subcommittee, S. O'Rourke (Mckinsey), J. Davis (Mckinsey), J. Santambrogio (EY), A. Chepenik (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss fiscal plan updates	2.00	720.00	1,440.00
Sarna,Shavi	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), Fiscal Plan Board Subcommittee, S. O'Rourke (Mckinsey), J. Davis (Mckinsey), J. Santambrogio (EY), A. Chepenik (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss fiscal plan updates	2.00	720.00	1,440.00
Chepenik,Adam Brandon	Partner/Principal	4/6/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), Fiscal Plan Board Subcommittee, S. O'Rourke (Mckinsey), J. Davis (Mckinsey), J. Santambrogio (EY), A. Chepenik (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss fiscal plan updates	2.00	870.00	1,740.00
Santambrogio,Juan	Executive Director	4/6/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), Fiscal Plan Board Subcommittee, S. O'Rourke (Mckinsey), J. Davis (Mckinsey), J. Santambrogio (EY), A. Chepenik (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss fiscal plan updates	2.00	810.00	1,620.00
Chepenik,Adam Brandon	Partner/Principal	4/6/2021	T3 - Long Term Projections	Participate in call with Proskauer and A Chepenik (EY) to discuss cash account analysis changes	0.90	870.00	783.00
Panagiotakis,Sofia	Senior Manager	4/6/2021	T3 - Plan of Adjustment	Participate in call with S. Panagiotakis (EY), S. Sarna (EY) and S. Chawla (EY) to discuss transaction activity of the emergency reserve fund, as well as, classification of inconclusive and unreviewed accounts.	0.20	720.00	144.00
Sarna,Shavi	Senior Manager	4/6/2021	T3 - Plan of Adjustment	Participate in call with S. Panagiotakis (EY), S. Sarna (EY) and S. Chawla (EY) to discuss transaction activity of the emergency reserve fund, as well as, classification of inconclusive and unreviewed accounts.	0.20	720.00	144.00
Burr,Jeremy	Manager	4/6/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), J Matla (EY) to debrief important takeaways from the PRIDCO meeting	0.70	595.00	416.50
Matla,Jonathan	Senior	4/6/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), J Matla (EY) to debrief important takeaways from the PRIDCO meeting	0.70	445.00	311.50
Heath,Emma	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), J Matla (EY) to debrief important takeaways from the PRIDCO meeting	0.70	720.00	504.00
Burr,Jeremy	Manager	4/6/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), J Matla (EY), PRIDCO, AAFAF, and FOMB to discuss questions relating to the FY21 PRIDCO Fiscal Plan	1.70	595.00	1,011.50
Matla,Jonathan	Senior	4/6/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), J Matla (EY), PRIDCO, AAFAF, and FOMB to discuss questions relating to the FY21 PRIDCO Fiscal Plan	1.70	445.00	756.50
Heath,Emma	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), J Burr (EY), J Matla (EY), PRIDCO, AAFAF, and FOMB to discuss questions relating to the FY21 PRIDCO Fiscal Plan	1.70	720.00	1,224.00
Daniel,Lorena R	Manager	4/6/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review Civil Service Pilot storyboard for presentation for PR Governor related to reform of fiscal functions. EY Participants: L. Daniel (EY) and J. Merchan (EY).	1.10	595.00	654.50
Merchan,Janeth K	Manager	4/6/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review Civil Service Pilot storyboard for presentation for PR Governor related to reform of fiscal functions. EY Participants: L. Daniel (EY) and J. Merchan (EY).	1.10	595.00	654.50
Tan,Riyandi	Manager	4/6/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), R. Tan (EY) and J. Ramirez (EY) to discuss FY2022 budgeted amounts for the December 31, 2020, reporting period cash balance.	0.20	595.00	119.00
Burr,Jeremy	Manager	4/6/2021	T3 - Long Term Projections	Participate in planning meeting with A Chepenik (EY), E Heath (EY) and J Burr (EY) to debrief the real estate analysis, discuss the PRIDCO upcoming meeting with FOMB, and debrief on contract subsidy reviews	0.40	595.00	238.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	4/6/2021	T3 - Long Term Projections	Participate in planning meeting with A Chepenik (EY), E Heath (EY) and J Burr (EY) to debrief the real estate analysis, discuss the PRIDCO upcoming meeting with FOMB, and debrief on contract subsidy reviews	0.40	870.00	348.00
Heath,Emma	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate in planning meeting with A Chepenik (EY), E Heath (EY) and J Burr (EY) to debrief the real estate analysis, discuss the PRIDCO upcoming meeting with FOMB, and debrief on contract subsidy reviews	0.40	720.00	288.00
Burr,Jeremy	Manager	4/6/2021	T3 - Creditor Mediation Support	Redacted	1.00	595.00	595.00
Scales,Dwight A.	Senior	4/6/2021	T3 - Creditor Mediation Support	Redacted	1.00	445.00	445.00
Chepenik,Adam Brandon	Partner/Principal	4/6/2021	T3 - Creditor Mediation Support	Redacted	1.00	870.00	870.00
Santambrogio,Juan	Executive Director	4/6/2021	T3 - Creditor Mediation Support	Redacted	1.00	810.00	810.00
Panagiotakis,Sofia	Senior Manager	4/6/2021	T3 - Plan of Adjustment	Participate on Board subcommittee call with McKinsey, J Santambrogio (EY), A Chepenik (EY), S Panagiotakis (EY), and S Sarna (EY) to review draft of 2021 fiscal plan overview	2.00	720.00	1,440.00
Sarna,Shavi	Senior Manager	4/6/2021	T3 - Plan of Adjustment	Participate on Board subcommittee call with McKinsey, J Santambrogio (EY), A Chepenik (EY), S Panagiotakis (EY), and S Sarna (EY) to review draft of 2021 fiscal plan overview	2.00	720.00	1,440.00
Chepenik,Adam Brandon	Partner/Principal	4/6/2021	T3 - Long Term Projections	Participate on Board subcommittee call with McKinsey, J Santambrogio (EY), A Chepenik (EY), S Panagiotakis (EY), and S Sarna (EY) to review draft of 2021 fiscal plan overview	2.00	870.00	1,740.00
Santambrogio,Juan	Executive Director	4/6/2021	T3 - Long Term Projections	Participate on Board subcommittee call with McKinsey, J Santambrogio (EY), A Chepenik (EY), S Panagiotakis (EY), and S Sarna (EY) to review draft of 2021 fiscal plan overview	2.00	810.00	1,620.00
Sarna,Shavi	Senior Manager	4/6/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Panagiotakis,Sofia	Senior Manager	4/6/2021	T3 - Creditor Mediation Support	Redacted	1.00	720.00	720.00
Chawla,Sonia	Manager	4/6/2021	T3 - Creditor Mediation Support	Redacted	1.00	595.00	595.00
Sarna,Shavi	Senior Manager	4/6/2021	T3 - Creditor Mediation Support	Redacted	1.00	720.00	720.00
Panagiotakis,Sofia	Senior Manager	4/6/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Sarna,Shavi	Senior Manager	4/6/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate on call with S Panagiotakis (EY) and S Sarna (EY) to review method to update fiscal plan certification with FY22 budget amounts	0.50	720.00	360.00
Sarna,Shavi	Senior Manager	4/6/2021	T3 - Long Term Projections	Participate on call with S Panagiotakis (EY) and S Sarna (EY) to review method to update fiscal plan certification with FY22 budget amounts	0.50	720.00	360.00
Levy,Sheva R	Partner/Principal	4/6/2021	T3 - Long Term Projections	Perform preliminary review of AAFAF analysis of Act 80 costs based on initial elections	0.80	721.00	576.80
Nagarajan,Snigdha	Staff	4/6/2021	T3 - Long Term Projections	Perform reconciliation of all three datasets to determine potential attributes that could be useful for regression analysis	2.50	245.00	612.50
Heath,Emma	Senior Manager	4/6/2021	T3 - Long Term Projections	Prepare meeting with PRIDCO, FOMB, Ankura and AAFAF regarding PRIDCO fiscal plan submission	0.90	720.00	648.00
Dubinsky,Shawn	Manager	4/6/2021	T3 - Long Term Projections	Prepare background information and slide presentation to summarize on Municipality of Lajas Landfill environmental study and feasibility projections	0.70	595.00	416.50
Kebhaj,Suhaib	Senior	4/6/2021	T3 - Long Term Projections	Prepare draft sections on direct and indirect cost and benefits of tax incentives for ROI review report	1.20	445.00	534.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kebhaj,Suhaib	Senior	4/6/2021	T3 - Long Term Projections	Prepare draft sections on efficiency loss of tax incentives for ROI review report	1.40	445.00	623.00
Kebhaj,Suhaib	Senior	4/6/2021	T3 - Long Term Projections	Prepare draft sections on opportunity costs of tax incentives for ROI review report	1.50	445.00	667.50
Kebhaj,Suhaib	Senior	4/6/2021	T3 - Long Term Projections	Prepare draft sections on redundant economic activities and ROI calculations for ROI review report	2.10	445.00	934.50
Kebhaj,Suhaib	Senior	4/6/2021	T3 - Long Term Projections	Prepare updates to team on anomalies in unemployment insurance data	0.40	445.00	178.00
Kebhaj,Suhaib	Senior	4/6/2021	T3 - Long Term Projections	Prepare updates to team on possible tax data that can be used in ROI calculations	0.80	445.00	356.00
Scales,Dwight A.	Senior	4/6/2021	T3 - Long Term Projections	Prepare materials for conversation with FOMB staff regarding FY22 PREPA / PRASA estimates	0.70	445.00	311.50
Burr,Jeremy	Manager	4/6/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Kane,Collin	Senior	4/6/2021	T3 - Long Term Projections	Prepare summary of ERS valuation results, including detail for liability / normal cost for each decrement	1.30	405.00	526.50
Dubinsky,Shawn	Manager	4/6/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Burr,Jeremy	Manager	4/6/2021	T3 - Long Term Projections	Prepare tables regarding the PRIDCO FY22 budget comparison to the 2020 fiscal plan	0.80	595.00	476.00
Rousakis,Tom Peter	Partner/Principal	4/6/2021	T3 - Long Term Projections	Provide feedback on draft HR2 summary relating to potential financial benefit to Puerto Rico	0.50	870.00	435.00
Mira,Francisco Jose	Senior Manager	4/6/2021	T3 - Long Term Projections	Review and comments on Grant Program Overview Section 1 Overview	1.20	720.00	864.00
Mira,Francisco Jose	Senior Manager	4/6/2021	T3 - Long Term Projections	Review and comments on Grant Program Overview Section 2 Definition	1.40	720.00	1,008.00
Powell,Marc	Executive Director	4/6/2021	T3 - Long Term Projections	Review grant docs to assess alignment with 2020 Fiscal Plan	3.90	810.00	3,159.00
Zipfel,Nathan	Staff	4/6/2021	T3 - Long Term Projections	Research HR2's funding provisions as they pertain to Puerto Rico's potential funding allocation	2.30	245.00	563.50
Barati Stec,Izabella	Manager	4/6/2021	T3 - Long Term Projections	Research the price elasticity of trucking services	2.10	595.00	1,249.50
Christian,Adam	Senior Manager	4/6/2021	T3 - Long Term Projections	Resolution of comments from A Chepenik (EY) on HR 2 draft deliverable	0.30	720.00	216.00
Gelfond,Hilary	Staff	4/6/2021	T3 - Long Term Projections	Respond to comments on Video Lottery Terminal revenue memo	2.10	245.00	514.50
Burr,Jeremy	Manager	4/6/2021	T3 - Long Term Projections	Respond to FOMB staff regarding variances between the PRASA invoicing and the amounts in the Sabana file to ensure consistency between the fiscal plan and budget	0.40	595.00	238.00
Soutendijk,Tyler	Staff	4/6/2021	T3 - Long Term Projections	Restructure analysis worksheet for HB 28 amendment in Puerto Rico bill review	1.20	245.00	294.00
Dubinsky,Shawn	Manager	4/6/2021	T3 - Long Term Projections	Review AAFAF submission, supporting documentation, and financial analysis regarding the Sec 207 request from the Municipality of Caguas to obtain financing sufficient to fund FEMA reconstruction projects for damage suffered by Hurricane Maria	0.70	595.00	416.50
Berger,Daniel L.	Manager	4/6/2021	T3 - Long Term Projections	Review analysis done by analysts for Earned Income Tax Credit governors bill analysis	1.20	595.00	714.00
Tan,Riyandi	Manager	4/6/2021	T3 - Long Term Projections	Review capex allocation for historical amounts to incorporate into fiscal plan.	0.80	595.00	476.00
Good JR,Clark E	Manager	4/6/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Tague,Robert	Executive Director	4/6/2021	T3 - Long Term Projections	Review draft Dorado 207 request analysis to provide comments to team	0.30	810.00	243.00
Tague,Robert	Executive Director	4/6/2021	T3 - Long Term Projections	Review draft Hatillo 207 request analysis to provide comments to team	0.30	810.00	243.00
Santambrogio,Juan	Executive Director	4/6/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Dubinsky,Shawn	Manager	4/6/2021	T3 - Long Term Projections	Review FY2020 Certified Fiscal Plan to understand section on Hacienda's role in revenue projections and potential impacts from tax credit and loss carryforwards	0.30	595.00	178.50
Good JR,Clark E	Manager	4/6/2021	T3 - Long Term Projections	Review high level claims made by in the Law 80 analysis of implementation data received from the CW	0.60	519.00	311.40

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	4/6/2021	T3 - Long Term Projections	Review legal analysis of TRS vs ERS participation by PRDE employees	0.30	810.00	243.00
Knapp,Nicole Penelope	Senior	4/6/2021	T3 - Long Term Projections	Review legislative changes in Act 40 related to the Urban Centers Revitalization Act and original Urban Centers Revitalization Act text	1.60	445.00	712.00
Good JR,Clark E	Manager	4/6/2021	T3 - Long Term Projections	Review numerical support for the combined fact sheet for M Rieker (FOMB)	1.70	519.00	882.30
Tan,Riyandi	Manager	4/6/2021	T3 - Plan of Adjustment	Review plan of adjustment cash disbursements to provide to O'Neill for special resolution.	0.80	595.00	476.00
Santambrogio,Juan	Executive Director	4/6/2021	T3 - Plan of Adjustment	Review preliminary level of pension trust contributions based on latest financial projections	0.50	810.00	405.00
Gelfond,Hilary	Staff	4/6/2021	T3 - Long Term Projections	Review progress on Doing Business shift-share analysis for Puerto Rico	0.60	245.00	147.00
Ban,Menuka	Manager	4/6/2021	T3 - Long Term Projections	Review request from R. Fuentes (FOMB) on trucking regulation to coordinate with the EY QUEST team to meet the request	0.50	595.00	297.50
Soutendijk,Tyler	Staff	4/6/2021	T3 - Long Term Projections	Review residual output from third variation of regressions for Opportunity Gap Analysis	0.70	245.00	171.50
Panagiotakis,Sofia	Senior Manager	4/6/2021	T3 - Long Term Projections	Review responses from Conway on McKinsey's questions for independently forecasted component units.	0.30	720.00	216.00
Chepenik,Adam Brandon	Partner/Principal	4/6/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Campbell,Nnaji-Semayi	Senior	4/6/2021	T3 - Long Term Projections	Review Task 3 draft and research comparative application of broadband technology	2.30	445.00	1,023.50
Moran-Eserski,Javier	Senior	4/6/2021	T3 - Long Term Projections	Review the updated summary of considerations regarding the integration of CRIM with Hacienda's SURI tax system in preparation for discussion with the client	0.20	445.00	89.00
Tague,Robert	Executive Director	4/6/2021	T3 - Plan of Adjustment	Review vote solicitation timing issues for classes	0.30	810.00	243.00
Zipfel,Nathan	Staff	4/6/2021	T3 - Long Term Projections	Revise and edit internal presentation memo regarding Puerto Rico's potential funding allocation per HR2	3.40	245.00	833.00
Stuber,Emily Grace	Senior	4/6/2021	T3 - Creditor Mediation Support	Redacted	1.70	405.00	688.50
Stuber,Emily Grace	Senior	4/6/2021	T3 - Creditor Mediation Support	Redacted	1.30	405.00	526.50
Stuber,Emily Grace	Senior	4/6/2021	T3 - Creditor Mediation Support	Redacted	1.60	405.00	648.00
Berger,Daniel L.	Manager	4/6/2021	T3 - Long Term Projections	Analyze governors bill to be able to code the bill for revenue estimates	1.80	595.00	1,071.00
Ramirez,Aaron	Senior	4/6/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Aggregating target speeds standards/ quality/ affordability of service by state.	3.50	445.00	1,557.50
Ramirez,Aaron	Senior	4/6/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Aggregating target speeds standards/ quality/ affordability of service by state.	2.40	445.00	1,068.00
Ramirez,Aaron	Senior	4/6/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Aggregating target speeds standards/ quality/ affordability of service by state.	1.90	445.00	845.50
Meisel,Daniel	Staff	4/6/2021	T3 - Long Term Projections	Update PRIDCO PowerPoint related to additional feedback.	1.30	245.00	318.50
Dubinsky,Shawn	Manager	4/6/2021	T3 - Long Term Projections	Update and revise Sec 207 presentation and FOMB letter to AAFAF regarding the Municipality of Lajas debt request to include financial projection revisions and additional program details on landfill remediation plan	0.40	595.00	238.00
Yodice,Frank	Senior	4/6/2021	T3 - Long Term Projections	Update COVID Relief file with FFIS estimates as of 3/30/2021	2.10	445.00	934.50
Moran-Eserski,Javier	Senior	4/6/2021	T3 - Long Term Projections	Update the CW Fiscal Plan to incorporate updated information relating to the work being done by CRIM to support municipalities	0.90	445.00	400.50
Mira,Francisco Jose	Senior Manager	4/6/2021	T3 - Long Term Projections	Update template format on Grant Program Overview document	1.30	720.00	936.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Meisel,Daniel	Staff	4/6/2021	T3 - Long Term Projections	Work on revisions to FOMB PowerPoint structure.	1.20	245.00	294.00
Ramirez,Jessica I.	Senior	4/6/2021	T3 - Plan of Adjustment	Prepare draft email to Automobile Accident Compensation Administration to follow up on bank account information as of 04/06/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/6/2021	T3 - Plan of Adjustment	Send email to Automobile Accident Compensation Administration to follow up on bank account information as of 04/06/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/6/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss responses received via email from account holders as of 4/6/2021 for the March 31, 2021 rollforward period.	0.50	445.00	222.50
Ramirez,Jessica I.	Senior	4/6/2021	T3 - Plan of Adjustment	Participate in a call with EY, O&B, and Proskauer to discuss the CW/ERS/PBA legal restriction analysis for bank accounts for the December 31, 2020, reporting period. EY participants include: R. Thomas, A. Chepenik,S. Panagiotakis, S. Chawla, and J. Ramirez.	1.00	445.00	445.00
Ramirez,Jessica I.	Senior	4/6/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), R. Tan (EY) and J. Ramirez (EY) to discuss FY2022 budgeted amounts for the December 31, 2020, reporting period cash balance.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/6/2021	T3 - Plan of Adjustment	Review additional information received for twelve agencies as of 04/06/2021 for responsiveness to 03/31/2021 testing period requests.	2.60	445.00	1,157.00
Ramirez,Jessica I.	Senior	4/6/2021	T3 - Plan of Adjustment	Update account holder tracker to include unresponsive agencies list for the 12/31/2020 reporting period.	0.80	445.00	356.00
Mairena,Daisy	Staff	4/6/2021	T3 - Creditor Mediation Support	Redacted	1.90	245.00	465.50
Mairena,Daisy	Staff	4/6/2021	T3 - Plan of Adjustment	Update restriction documentation produced for Proskauer in response to creditor mediation requests for the June 30, 2021 reporting period as of 04/06/2021.	2.10	245.00	514.50
Mairena,Daisy	Staff	4/6/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/06/2021 for Musical Arts Corporation for responsiveness to the March 31, 2021 testing period requests.	0.30	245.00	73.50
Mairena,Daisy	Staff	4/6/2021	T3 - Plan of Adjustment	Analyze information received from agency Company for Musical Arts Corporation and Public Buildings Authority as of 04/06/2021 to determine required outstanding items for complete reporting for the 03/31/2021 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	4/6/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/06/2021 for Public Private Partnership Authority for responsiveness to March 31, 2021 testing period requests.	0.30	245.00	73.50
Mairena,Daisy	Staff	4/6/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/06/2021 for multiple agencies managed under the Department of Natural and Environmental Resources for the March 31, 2021 testing period to determine required information for follow up.	0.30	245.00	73.50
Mairena,Daisy	Staff	4/6/2021	T3 - Plan of Adjustment	Participate in call with D. Sanchez-Riveron (EY) and D. Mairena (EY) to discuss review of the document production for December 31, 2020 balances as of 4/6/2021.	1.00	245.00	245.00
Mairena,Daisy	Staff	4/6/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/06/2021 for Puerto Rico Public Finance Corporation for responsiveness to March 31, 2021 testing period requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	4/6/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/06/2021 for Public Buildings Authority for responsiveness to March 31, 2021 testing period requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	4/6/2021	T3 - Plan of Adjustment	Send follow up emails for required information as of 04/06/2021 for the March 31, 2021, reporting period to agencies Company for Musical Arts Corporation and Public Buildings Authority.	0.20	245.00	49.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	4/6/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss responses received via email from account holders as of 4/6/2021 for the March 31, 2021 rollforward period.	0.50	245.00	122.50
Sanchez-Riveron,Déborah	Staff	4/6/2021	T3 - Creditor Mediation Support	Redacted	1.80	245.00	441.00
Sanchez-Riveron,Déborah	Staff	4/6/2021	T3 - Creditor Mediation Support	Redacted	1.60	245.00	392.00
Sanchez-Riveron,Déborah	Staff	4/6/2021	T3 - Plan of Adjustment	Participate in call with D. Sanchez-Riveron (EY) and D. Mairena (EY) to discuss review of the document production for December 31, 2020 balances as of 4/6/2021.	1.00	245.00	245.00
Venkatramanan,Siddhu	Manager	4/6/2021	T3 - Plan of Adjustment	Update Relativity document review platform for documentation identified during the weekly workspace maintenance for the cash analysis workstream as of 4/6/2021	2.30	595.00	1,368.50
Chawla,Sonia	Manager	4/6/2021	T3 - Plan of Adjustment	Participate in a call with EY, O&B, and Proskauer to discuss the CW/ERS/PBA legal restriction analysis for bank accounts for the December 31, 2020, reporting period. EY participants include: R. Thomas, A. Chepenik,S. Panagiotakis, S. Chawla, and J. Ramirez.	1.00	595.00	595.00
Chawla,Sonia	Manager	4/6/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), R. Tan (EY) and J. Ramirez (EY) to discuss FY2022 budgeted amounts for the December 31, 2020, reporting period cash balance.	0.20	595.00	119.00
Chawla,Sonia	Manager	4/6/2021	T3 - Plan of Adjustment	Participate in call with S. Panagiotakis (EY), S. Sarna (EY) and S. Chawla (EY) to discuss transaction activity of the emergency reserve fund, as well as, classification of inconclusive and unreviewed accounts.	0.20	595.00	119.00
Chawla,Sonia	Manager	4/6/2021	T3 - Plan of Adjustment	Prepare responses to Proskauer questions on cash account review process and account restriction designation, in preparation for meeting.	0.80	595.00	476.00
Chawla,Sonia	Manager	4/6/2021	T3 - Plan of Adjustment	Perform second level review of updated restrictions analysis for unreviewed POA accounts as of 06/30/2020 and 12/31/2020.	0.60	595.00	357.00
Thomas,Richard I	Partner/Principal	4/6/2021	T3 - Plan of Adjustment	Participate in a call with EY, O&B, and Proskauer to discuss the CW/ERS/PBA legal restriction analysis for bank accounts for the December 31, 2020, reporting period. EY participants include: R. Thomas, A. Chepenik,S. Panagiotakis, S. Chawla, and J. Ramirez.	1.00	870.00	870.00
Sanchez-Riveron,Déborah	Staff	4/6/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 16 of 18 Comprehensive Cancer Center accounts held at the bank.	0.70	245.00	171.50
Sanchez-Riveron,Déborah	Staff	4/6/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 15 Convention Center District Authority of Puerto Rico accounts held at the bank.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	4/6/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Educational Research and Medical Services Center for Diabetes accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/6/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 5 of 6 Fiscal Agency & Financial Advisory Authority (AAFAF) accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/6/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 12 Land Authority de Puerto Rico accounts held at the bank.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	4/6/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Office for Community and Socioeconomic Development of Puerto Rico accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/6/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 46 Puerto Rico Aqueduct and Sewer Authority (PRASA) accounts held at the bank.	1.90	245.00	465.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	4/6/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 4 Puerto Rico Energy Commission accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/6/2021	T3 - Plan of Adjustment	Analyze BNY Mellon web-platform transaction statements for 3/31/2021 testing period to obtain information for 5 of 7 Retirement System for Employees of the Government and Judiciary Retirement System accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/6/2021	T3 - Plan of Adjustment	Analyze Citibank web-platform transaction statements for 3/31/2021 testing period to obtain information for 5 Puerto Rico Aqueduct and Sewer Authority (PRASA) accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/6/2021	T3 - Plan of Adjustment	Analyze Oriental Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 Puerto Rico Aqueduct and Sewer Authority (PRASA) accounts held at the bank.	0.10	245.00	24.50
Neziroski,David	Staff	4/6/2021	T3 - Fee Applications / Retention	Make additional changes to the January statement	1.80	245.00	441.00
Kebhaj,Suhaib	Senior	4/7/2021	T3 - Long Term Projections	Address comments from Senior Staff on Review of ROI manual review report	2.60	445.00	1,157.00
Matla,Jonathan	Senior	4/7/2021	T3 - Long Term Projections	Address FOMB comments in the PRIDCO deck	2.40	445.00	1,068.00
Gelfond,Hilary	Staff	4/7/2021	T3 - Long Term Projections	Adjust take-up rate in Earned Income Tax Credit model for self-employed workers	2.90	245.00	710.50
Mullins,Daniel R	Executive Director	4/7/2021	T3 - Long Term Projections	Amend EITC simulation proposal for Puerto Rico legislature	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	4/7/2021	T3 - Long Term Projections	Amend Regulation 7970 texts to better define new economic activity	0.30	810.00	243.00
LeBlanc,Samantha	Senior	4/7/2021	T3 - Long Term Projections	Analyze FY20 capex allocation.	2.10	445.00	934.50
LeBlanc,Samantha	Senior	4/7/2021	T3 - Long Term Projections	Analyze FY21 unallocated capital expenditures.	1.10	445.00	489.50
Kebhaj,Suhaib	Senior	4/7/2021	T3 - Long Term Projections	Analyze trucking freight rates in US compared to PR	1.20	445.00	534.00
Scales,Dwight A.	Senior	4/7/2021	T3 - Long Term Projections	Prepare new summary of PREPA / PRASA analysis for internal team, based off information provided via email	0.90	445.00	400.50
Good JR,Clark E	Manager	4/7/2021	T3 - Long Term Projections	Calculate high level assessment of the accuracy of the calculations included in the Act 80 information provided by the retirement board	1.80	519.00	934.20
Stricklin,Todd	Senior	4/7/2021	T3 - Long Term Projections	Calculate PREPA-ERS actuarial accrued liabilities from 6/30/2021 to 6/30/2050 in current system state assuming 50% of all employees withdraw at 7/1/2021	1.30	405.00	526.50
Stricklin,Todd	Senior	4/7/2021	T3 - Long Term Projections	Calculate PREPA-ERS entry age normal cost method liabilities from FY20 to FY50 for post-1993 participants	1.80	405.00	729.00
Stricklin,Todd	Senior	4/7/2021	T3 - Long Term Projections	Calculate PREPA-ERS entry age normal cost method liabilities from FY20 to FY50 for pre-1993 participants	1.40	405.00	567.00
Stricklin,Todd	Senior	4/7/2021	T3 - Long Term Projections	Calculate PREPA-ERS net employer contributions in the current system state amortized until 2049 with 2020 valuation data	0.70	405.00	283.50
Stricklin,Todd	Senior	4/7/2021	T3 - Long Term Projections	Calculate PREPA-ERS unit credit cost method active participant liabilities for the 7/1/2021 frozen system state at 4.5% discount rate for post-1993 participants	1.20	405.00	486.00
Soutendijk,Tyler	Staff	4/7/2021	T3 - Long Term Projections	Calculate the US mainland relative importance of trucking shipments to total US shipments	1.20	245.00	294.00
Scales,Dwight A.	Senior	4/7/2021	T3 - Long Term Projections	Compare utility estimates between 2/3 Sabana file and 3/23 Sabana file to understand potential variances in PREPA / PRASA analysis	0.30	445.00	133.50
Federer,Joshua Lee	Staff	4/7/2021	T3 - Long Term Projections	Prepare a list of CW real estate monetization/disposition considerations for purposes of litigation support with Proskauer	1.20	245.00	294.00
Tague,Robert	Executive Director	4/7/2021	T3 - Long Term Projections	Complete final review of Dorado 207 request presentation for FOMB	0.30	810.00	243.00
Tague,Robert	Executive Director	4/7/2021	T3 - Long Term Projections	Complete final review of Hatillo 207 request presentation for FOMB	0.30	810.00	243.00
Canter,Matthew Alan	Manager	4/7/2021	T3 - Long Term Projections	Conduct preliminary review of PRDE data received from P Blanco (EY)	0.50	595.00	297.50
Matla,Jonathan	Senior	4/7/2021	T3 - Long Term Projections	Prepare A Lopez's (FOMB) notes from the PRIDCO meeting into mine to share with the team	1.90	445.00	845.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nagarajan,Snigdha	Staff	4/7/2021	T3 - Long Term Projections	Prepare and analyze data discrepancy and findings from call in data for CRIM, Hacienda and Consolidated to clarify with CRIM directly in a document and send across to client	0.90	245.00	220.50
Meisel,Daniel	Staff	4/7/2021	T3 - Long Term Projections	Prepare slides for the weekly status update PowerPoint presentation.	2.20	245.00	539.00
Rousakis,Tom Peter	Partner/Principal	4/7/2021	T3 - Long Term Projections	Debrief call on HR 2 funding	0.30	870.00	261.00
Jacobsen,Katherine Anne	Senior	4/7/2021	T3 - Long Term Projections	Draft email requesting information on HEERF use of funds for assisting University of Puerto Rico	0.40	445.00	178.00
Chepenik,Adam Brandon	Partner/Principal	4/7/2021	T3 - Long Term Projections	Draft follow up on HTA calculations to A Figueroa (FOMB)	0.20	870.00	174.00
Barati Stec,Izabella	Manager	4/7/2021	T3 - Long Term Projections	Draft deliverable to FOMB on the GDP effects of trucking deregulation	1.90	595.00	1,130.50
Berger,Daniel L.	Manager	4/7/2021	T3 - Plan of Adjustment	Amend governors Earned Income Tax Credit analysis / FOMB proposal (same document two different topics) before the letter is sent out from FOMB	2.40	595.00	1,428.00
Heath,Emma	Senior Manager	4/7/2021	T3 - Long Term Projections	Email correspondence with J. Davis (McKinsey) regarding treatment of SUT from marketplace facilitators in fiscal plan	0.50	720.00	360.00
Yodice,Frank	Senior	4/7/2021	T3 - Long Term Projections	Email FFIS to request alternative presentation for COVID Relief estimates	0.10	445.00	44.50
Heath,Emma	Senior Manager	4/7/2021	T3 - Long Term Projections	Email to A. Christian (EY) regarding edits to HR2 presentation	0.20	720.00	144.00
Heath,Emma	Senior Manager	4/7/2021	T3 - Long Term Projections	Email to J. Santambrogio (EY) regarding use of SUT from market facilitator expansion as pay for.	0.40	720.00	288.00
Heath,Emma	Senior Manager	4/7/2021	T3 - Long Term Projections	Email to V. Bernal (FOMB) regarding insurance chargeback initiative in fiscal plan	0.40	720.00	288.00
Nguyen,Jimmy Hoang Huy	Staff	4/7/2021	T3 - Long Term Projections	Estimate the change in liability for HB120 projections for 45 years for other TRS participants	0.50	271.00	135.50
Gelfond,Hilary	Staff	4/7/2021	T3 - Long Term Projections	Estimate the interaction effects of expanding Supplemental Nutrition Assistance Program and Supplemental Security Income to Puerto Rico	1.80	245.00	441.00
Knapp,Nicole Penelope	Senior	4/7/2021	T3 - Long Term Projections	Estimate wage losses and income tax collection loss if Act 20 were repealed from 2005 to 2019.	1.60	445.00	712.00
Knapp,Nicole Penelope	Senior	4/7/2021	T3 - Long Term Projections	For Act 40 provisions related to Revenue Code sections 1010.01-1062.03 pull original legislative text for comparison	2.90	445.00	1,290.50
Knapp,Nicole Penelope	Senior	4/7/2021	T3 - Long Term Projections	Forecast Puerto Rico employment baseline in sectors impacted by Act 20 if Act 20 were not active between 2005 and 2019	2.90	445.00	1,290.50
Barati Stec,Izabella	Manager	4/7/2021	T3 - Long Term Projections	Identify the cost elements of trucking in Puerto Rico	1.80	595.00	1,071.00
Barati Stec,Izabella	Manager	4/7/2021	T3 - Long Term Projections	Identify the savings effects of deregulation in Puerto Rico if prices fell to average US prices	2.10	595.00	1,249.50
Federer,Joshua Lee	Staff	4/7/2021	T3 - Long Term Projections	Incorporate feedback provided by M Canter (EY) regarding content changes and slide additions to PowerPoint presentation to FOMB	2.30	245.00	563.50
Campbell,Nnaji-Semayi	Senior	4/7/2021	T3 - Long Term Projections	Incorporate notes and expand outline on task 3 section on technology optionality	1.20	445.00	534.00
Chepenik,Adam Brandon	Partner/Principal	4/7/2021	T3 - Long Term Projections	Make additional edits based on feedback from D Berger (EY) on EITC letter to legislature	0.40	870.00	348.00
Soutendijk,Tyler	Staff	4/7/2021	T3 - Long Term Projections	Map the reference section in Act 40 to sections 1-20 of the internal revenue code for Puerto Rico legislation review	2.80	245.00	686.00
Soutendijk,Tyler	Staff	4/7/2021	T3 - Long Term Projections	Map the reference section in Act 40 to sections 21-30 of the internal revenue code for Puerto Rico legislation review	2.80	245.00	686.00
Soutendijk,Tyler	Staff	4/7/2021	T3 - Long Term Projections	Map the reference section in Act 40 to sections 31-40 in the internal revenue code for Puerto Rico legislation review	0.60	245.00	147.00
Nagarajan,Snigdha	Staff	4/7/2021	T3 - Long Term Projections	Overcome discrepancy in PBA school to merge with consolidated dataset based on findings	1.60	245.00	392.00
Nguyen,Jimmy Hoang Huy	Staff	4/7/2021	T3 - Creditor Mediation Support	Redacted	0.10	271.00	27.10
Nichols,Carly	Senior Manager	4/7/2021	T3 - Creditor Mediation Support	Redacted	0.10	655.00	65.50
Stuber,Emily Grace	Senior	4/7/2021	T3 - Creditor Mediation Support	Redacted	0.10	405.00	40.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Panagiotakis,Sofia	Senior Manager	4/7/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garilleti (McKinsey), S. O'Rourke (McKinsey), F. Hernandez (McKinsey), S. Mata (McKinsey), S. Panagiotakis (EY), R. Tan (EY), O. Cheema (EY), S. Sarna (EY) to discuss IFCU's, health investments, capex, and budget adjustments to incorporate in FP.	1.00	720.00	720.00
Tan,Riyandi	Manager	4/7/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garilleti (McKinsey), S. O'Rourke (McKinsey), F. Hernandez (McKinsey), S. Mata (McKinsey), S. Panagiotakis (EY), R. Tan (EY), O. Cheema (EY), S. Sarna (EY) to discuss IFCU's, health investments, capex, and budget adjustments to incorporate in FP.	1.00	595.00	595.00
Cheema,Mohammad	Manager	4/7/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garilleti (McKinsey), S. O'Rourke (McKinsey), F. Hernandez (McKinsey), S. Mata (McKinsey), S. Panagiotakis (EY), R. Tan (EY), O. Cheema (EY), S. Sarna (EY) to discuss IFCU's, health investments, capex, and budget adjustments to incorporate in FP.	1.00	595.00	595.00
Sarna,Shavi	Senior Manager	4/7/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garilleti (McKinsey), S. O'Rourke (McKinsey), F. Hernandez (McKinsey), S. Mata (McKinsey), S. Panagiotakis (EY), R. Tan (EY), O. Cheema (EY), S. Sarna (EY) to discuss IFCU's, health investments, capex, and budget adjustments to incorporate in FP.	1.00	720.00	720.00
Tague,Robert	Executive Director	4/7/2021	T3 - Long Term Projections	Participate in call to discuss paying taxes reforms. Participants include R. Tague (EY), E. Dinnen (EY), G. Ojeda (FOMB), L. Rosso (FOMB), C. Robles (FOMB), L. Martinez (FOMB), S. Berrios (FOMB).	0.70	810.00	567.00
Dinnen,Eric	Senior Manager	4/7/2021	T3 - Long Term Projections	Participate in call to discuss paying taxes reforms. Participants include R. Tague (EY), E. Dinnen (EY), G. Ojeda (FOMB), L. Rosso (FOMB), C. Robles (FOMB), L. Martinez (FOMB), S. Berrios (FOMB).	0.70	720.00	504.00
Dinnen,Eric	Senior Manager	4/7/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), E Dinnen (EY), M Canter (EY), and J Federer (EY) to discuss CW real estate holdings and disposal issues/considerations	0.40	720.00	288.00
Federer,Joshua Lee	Staff	4/7/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), E Dinnen (EY), M Canter (EY), and J Federer (EY) to discuss CW real estate holdings and disposal issues/considerations	0.40	245.00	98.00
Canter,Matthew Alan	Manager	4/7/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), E Dinnen (EY), M Canter (EY), and J Federer (EY) to discuss CW real estate holdings and disposal issues/considerations	0.40	595.00	238.00
Chepenik,Adam Brandon	Partner/Principal	4/7/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), E Dinnen (EY), M Canter (EY), and J Federer (EY) to discuss CW real estate holdings and disposal issues/considerations	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	4/7/2021	T3 - Long Term Projections	Participate in call with A Figueroa (FOMB), J Santambrogio (EY), A Chepenik (EY) to discuss HTA accounting separation	0.40	870.00	348.00
Santambrogio,Juan	Executive Director	4/7/2021	T3 - Long Term Projections	Participate in call with A Figueroa (FOMB), J Santambrogio (EY), A Chepenik (EY) to discuss HTA accounting separation	0.40	810.00	324.00
Nagarajan,Snigdha	Staff	4/7/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), M Canter (EY), D Meisel (EY), J Federer (EY), S Nagarajan (EY), C Morales (FOMB), N Irizarry (FOMB), D Alvarez (FOMB) and K Maldonado (FOMB) to discuss PBA school analysis and data requests for PRDE and PBA	0.40	245.00	98.00
Gregoire,Alexandra	Manager	4/7/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), M Canter (EY), D Meisel (EY), J Federer (EY), S Nagarajan (EY), C Morales (FOMB), N Irizarry (FOMB), D Alvarez (FOMB) and K Maldonado (FOMB) to discuss PBA school analysis and data requests for PRDE and PBA	0.40	595.00	238.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Meisel,Daniel	Staff	4/7/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), M Canter (EY), D Meisel (EY), J Federer (EY), S Nagarajan (EY), C Morales (FOMB), N Irizarry (FOMB), D Alvarez (FOMB) and K Maldonado (FOMB) to discuss PBA school analysis and data requests for PRDE and PBA	0.40	245.00	98.00
Federer,Joshua Lee	Staff	4/7/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), M Canter (EY), D Meisel (EY), J Federer (EY), S Nagarajan (EY), C Morales (FOMB), N Irizarry (FOMB), D Alvarez (FOMB) and K Maldonado (FOMB) to discuss PBA school analysis and data requests for PRDE and PBA	0.40	245.00	98.00
Canter,Matthew Alan	Manager	4/7/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), M Canter (EY), D Meisel (EY), J Federer (EY), S Nagarajan (EY), C Morales (FOMB), N Irizarry (FOMB), D Alvarez (FOMB) and K Maldonado (FOMB) to discuss PBA school analysis and data requests for PRDE and PBA	0.40	595.00	238.00
Chepenik,Adam Brandon	Partner/Principal	4/7/2021	T3 - Plan of Adjustment	Participate in call with COR and advisors to discuss COR language in plan of adjustment. EY participants: R Tague (EY), A Chepenik (EY), J Santambrogio (EY), G Malhotra (EY), K Jacobsen (EY)	0.90	870.00	783.00
Tague,Robert	Executive Director	4/7/2021	T3 - Long Term Projections	Participate in call with COR and advisors to discuss COR language in plan of adjustment. EY participants: R Tague (EY), A Chepenik (EY), J Santambrogio (EY), G Malhotra (EY), K Jacobsen (EY)	0.90	810.00	729.00
Santambrogio,Juan	Executive Director	4/7/2021	T3 - Long Term Projections	Participate in call with COR and advisors to discuss COR language in plan of adjustment. EY participants: R Tague (EY), A Chepenik (EY), J Santambrogio (EY), G Malhotra (EY), K Jacobsen (EY)	0.90	810.00	729.00
Malhotra,Gaurav	Partner/Principal	4/7/2021	T3 - Long Term Projections	Participate in call with COR and advisors to discuss COR language in plan of adjustment. EY participants: R Tague (EY), A Chepenik (EY), J Santambrogio (EY), G Malhotra (EY), K Jacobsen (EY)	0.90	870.00	783.00
Jacobsen,Katherine Anne	Senior	4/7/2021	T3 - Long Term Projections	Participate in call with COR and advisors to discuss COR language in plan of adjustment. EY participants: R Tague (EY), A Chepenik (EY), J Santambrogio (EY), G Malhotra (EY), K Jacobsen (EY)	0.90	445.00	400.50
Heath,Emma	Senior Manager	4/7/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) to discuss the current status of COVID relief reporting and tracking for PR and to discuss higher education emergency relief and how UPR can spend their allocation	0.50	720.00	360.00
Jacobsen,Katherine Anne	Senior	4/7/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) to discuss the current status of COVID relief reporting and tracking for PR and to discuss higher education emergency relief and how UPR can spend their allocation	0.50	445.00	222.50
Yodice,Frank	Senior	4/7/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) to discuss the current status of COVID relief reporting and tracking for PR and to discuss higher education emergency relief and how UPR can spend their allocation	0.50	445.00	222.50
Latham,Willow Genevieve	Senior	4/7/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), J. Thind (EY), M. Powell (EY) and W. Latham (EY)to discuss structure of Program Structure document	0.60	445.00	267.00
Powell,Marc	Executive Director	4/7/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), J. Thind (EY), M. Powell (EY) and W. Latham (EY)to discuss structure of Program Structure document	0.60	810.00	486.00
Thind,Jehan	Senior Manager	4/7/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), J. Thind (EY), M. Powell (EY) and W. Latham (EY)to discuss structure of Program Structure document	0.60	720.00	432.00
Mira,Francisco Jose	Senior Manager	4/7/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), J. Thind (EY), M. Powell (EY) and W. Latham (EY)to discuss structure of Program Structure document	0.60	720.00	432.00
Nagarajan,Snigdha	Staff	4/7/2021	T3 - Long Term Projections	Participate in call with J Moran-Eserski (EY), S Nagarajan (EY) and J Federer (EY) to discuss outstanding private transaction data requests to Hacienda and CRIM	0.40	245.00	98.00
Federer,Joshua Lee	Staff	4/7/2021	T3 - Long Term Projections	Participate in call with J Moran-Eserski (EY), S Nagarajan (EY) and J Federer (EY) to discuss outstanding private transaction data requests to Hacienda and CRIM	0.40	245.00	98.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Moran-Eserski,Javier	Senior	4/7/2021	T3 - Long Term Projections	Participate in call with J Moran-Eserski (EY), S Nagarajan (EY) and J Federer (EY) to discuss outstanding private transaction data requests to Hacienda and CRIM	0.40	445.00	178.00
Heath,Emma	Senior Manager	4/7/2021	T3 - Long Term Projections	Participate in call with J. Burr (EY) and E. Heath (EY) regarding proposed use of market facilitator SUT as pay for distilled spirits subsidy	0.60	720.00	432.00
Burr,Jeremy	Manager	4/7/2021	T3 - Long Term Projections	Participate in call with J. Burr (EY) and E. Heath (EY) regarding proposed use of market facilitator SUT as pay for distilled spirits subsidy	0.60	595.00	357.00
Meisel,Daniel	Staff	4/7/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss updates to real estate monetization presentation to FOMB	0.50	245.00	122.50
Federer,Joshua Lee	Staff	4/7/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss updates to real estate monetization presentation to FOMB	0.50	245.00	122.50
Canter,Matthew Alan	Manager	4/7/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss updates to real estate monetization presentation to FOMB	0.50	595.00	297.50
Federer,Joshua Lee	Staff	4/7/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Federer (EY), M Magrans (EY), N Chao (EY) and S Nagarajan (EY) to discuss handover of PRIDCO dashboard	0.30	245.00	73.50
Nagarajan,Snigdha	Staff	4/7/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Federer (EY), M Magrans (EY), N Chao (EY) and S Nagarajan (EY) to discuss handover of PRIDCO dashboard	0.30	245.00	73.50
Magrans,Michael J.	Partner/Principal	4/7/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Federer (EY), M Magrans (EY), N Chao (EY) and S Nagarajan (EY) to discuss handover of PRIDCO dashboard	0.30	870.00	261.00
Chao,Nathan	Partner/Principal	4/7/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Federer (EY), M Magrans (EY), N Chao (EY) and S Nagarajan (EY) to discuss handover of PRIDCO dashboard	0.30	870.00	261.00
Canter,Matthew Alan	Manager	4/7/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), J Federer (EY), M Magrans (EY), N Chao (EY) and S Nagarajan (EY) to discuss handover of PRIDCO dashboard	0.30	595.00	178.50
Heath,Emma	Senior Manager	4/7/2021	T3 - Long Term Projections	Participate in call with M. Lopez (FOMB), R. Gonzalez (FOMB), M. Arcadia (FOMB) and E. Heath (EY) regarding HEERF funding under CARES, CRRSA and ARP for UPR	0.20	720.00	144.00
Chepenik,Adam Brandon	Partner/Principal	4/7/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB) and A. Chepenik (EY) on UCC updates, URP reforms, GILTI provisions, and HB 2 scoring.	1.30	870.00	1,131.00
Santambrogio,Juan	Executive Director	4/7/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Ojeda (FOMB), A. Zapata (FOMB), R. Fuentes (FOMB), A. Cruz (FOMB) and EY regarding various topics, including GILTI provisions, HR2 impact on Puerto Rico, Civil Service Reform and questions from UCC. EY participants for entire meeting: A. Chepenik (EY), J. Santambrogio(EY) and E. Heath (EY). EY participants for partial meeting: A. Christian (EY), T. Rousakis (EY), N. Zipfel (EY)	1.40	810.00	1,134.00
Christian,Adam	Senior Manager	4/7/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Ojeda (FOMB), A. Zapata (FOMB), R. Fuentes (FOMB), A. Cruz (FOMB) and EY regarding various topics, including GILTI provisions, HR2 impact on Puerto Rico, Civil Service Reform and questions from UCC. EY participants for entire meeting: A. Chepenik (EY), J. Santambrogio(EY) and E. Heath (EY). EY participants for partial meeting: A. Christian (EY), T. Rousakis (EY), N. Zipfel (EY)	0.30	720.00	216.00
Zipfel,Nathan	Staff	4/7/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Ojeda (FOMB), A. Zapata (FOMB), R. Fuentes (FOMB), A. Cruz (FOMB) and EY regarding various topics, including GILTI provisions, HR2 impact on Puerto Rico, Civil Service Reform and questions from UCC. EY participants for entire meeting: A. Chepenik (EY), J. Santambrogio(EY) and E. Heath (EY). EY participants for partial meeting: A. Christian (EY), T. Rousakis (EY), N. Zipfel (EY)	0.30	245.00	73.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Rousakis,Tom Peter	Partner/Principal	4/7/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Ojeda (FOMB), A. Zapata (FOMB), R. Fuentes (FOMB), A. Cruz (FOMB) and EY regarding various topics, including GILTI provisions, HR2 impact on Puerto Rico, Civil Service Reform and questions from UCC. EY participants for entire meeting: A. Chepenik (EY), J. Santambrogio(EY) and E. Heath (EY). EY participants for partial meeting: A. Christian (EY), T. Rousakis (EY), N. Zipfel (EY)	0.30	870.00	261.00
Heath,Emma	Senior Manager	4/7/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Ojeda (FOMB), A. Zapata (FOMB), R. Fuentes (FOMB), A. Cruz (FOMB) and EY regarding various topics, including GILTI provisions, HR2 impact on Puerto Rico, Civil Service Reform and questions from UCC. EY participants for entire meeting: A. Chepenik (EY), J. Santambrogio(EY) and E. Heath (EY). EY participants for partial meeting: A. Christian (EY), T. Rousakis (EY), N. Zipfel (EY)	1.40	720.00	1,008.00
Chepenik,Adam Brandon	Partner/Principal	4/7/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Ojeda (FOMB), A. Zapata (FOMB), R. Fuentes (FOMB), A. Cruz (FOMB) and EY regarding various topics, including GILTI provisions, HR2 impact on Puerto Rico, Civil Service Reform and questions from UCC. EY participants for entire meeting: A. Chepenik (EY), J. Santambrogio(EY) and E. Heath (EY). EY participants for partial meeting: A. Christian (EY), T. Rousakis (EY), N. Zipfel (EY)	1.40	870.00	1,218.00
Good JR,Clark E	Manager	4/7/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss pension progress related to evaluation of recent pension acts as well as fiscal plan calculations	1.60	519.00	830.40
Levy,Sheva R	Partner/Principal	4/7/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss pension progress related to evaluation of recent pension acts as well as fiscal plan calculations	1.60	721.00	1,153.60
Good JR,Clark E	Manager	4/7/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), M Lopez (FOMB), and C Ortiz (FOMB) to discuss workflow specific to the updated fiscal plan, orchestra, proposed law changes, etc.	1.10	519.00	570.90
Levy,Sheva R	Partner/Principal	4/7/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), M Lopez (FOMB), and C Ortiz (FOMB) to discuss workflow specific to the updated fiscal plan, orchestra, proposed law changes, etc.	1.10	721.00	793.10
Panagiotakis,Sofia	Senior Manager	4/7/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss the utility cost estimates for the fiscal plan	0.30	720.00	216.00
Burr,Jeremy	Manager	4/7/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss the utility cost estimates for the fiscal plan	0.30	595.00	178.50
Kleine,Andrew	Senior Manager	4/7/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to discuss FOMB leadership vision and outcomes of Civil Service Pilot related to reform of fiscal functions. EY Participants: A. Kleine (EY), R. Venkatraman (EY) J. Merchan (EY) and A. Chepenik (EY).	0.40	720.00	288.00
Chepenik,Adam Brandon	Partner/Principal	4/7/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to discuss FOMB leadership vision and outcomes of Civil Service Pilot related to reform of fiscal functions. EY Participants: A. Kleine (EY), R. Venkatraman (EY) J. Merchan (EY) and A. Chepenik (EY).	0.40	870.00	348.00
Merchan,Janeth K	Manager	4/7/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to discuss FOMB leadership vision and outcomes of Civil Service Pilot related to reform of fiscal functions. EY Participants: A. Kleine (EY), R. Venkatraman (EY) J. Merchan (EY) and A. Chepenik (EY).	0.40	595.00	238.00
Chepenik,Adam Brandon	Partner/Principal	4/7/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to discuss FOMB leadership vision and outcomes of Civil Service Pilot related to reform of fiscal functions. EY Participants: A. Kleine (EY), R. Venkatraman (EY) J. Merchan (EY) and A. Chepenik (EY).	0.40	870.00	348.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Venkatraman,Ramachandran	Executive Director	4/7/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to provide recommendations for presenting and attaining buy-in to Civil Service Pilot to PR Governor related to reform of fiscal functions. EY Participants: A. Kleine (EY), R. Venkatraman (EY) and J. Merchan (EY).	0.50	810.00	405.00
Merchan,Janeth K	Manager	4/7/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to provide recommendations for presenting and attaining buy-in to Civil Service Pilot to PR Governor related to reform of fiscal functions. EY Participants: A. Kleine (EY), R. Venkatraman (EY) and J. Merchan (EY).	0.50	595.00	297.50
Kleine,Andrew	Senior Manager	4/7/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to provide recommendations for presenting and attaining buy-in to Civil Service Pilot to PR Governor related to reform of fiscal functions. EY Participants: A. Kleine (EY), R. Venkatraman (EY) and J. Merchan (EY).	0.50	720.00	360.00
Venkatraman,Ramachandran	Executive Director	4/7/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to provide recommendations for presenting and attaining buy-in to Civil Service Pilot to PR Governor related to reform of fiscal functions. EY Participants: A. Kleine (EY), R. Venkatraman (EY)and J. Merchan (EY).	0.80	810.00	648.00
Kleine,Andrew	Senior Manager	4/7/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to provide recommendations for presenting and attaining buy-in to Civil Service Pilot to PR Governor related to reform of fiscal functions. EY Participants: A. Kleine (EY), R. Venkatraman (EY)and J. Merchan (EY).	0.80	720.00	576.00
Merchan,Janeth K	Manager	4/7/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to provide recommendations for presenting and attaining buy-in to Civil Service Pilot to PR Governor related to reform of fiscal functions. EY Participants: A. Kleine (EY), R. Venkatraman (EY)and J. Merchan (EY).	0.80	595.00	476.00
Burr,Jeremy	Manager	4/7/2021	T3 - Long Term Projections	Participate in working meeting with D Scales (EY) and J Burr (EY) to prepare a summary of the PREPA/PRASA costs for the upcoming fiscal plan	0.40	595.00	238.00
Scales,Dwight A.	Senior	4/7/2021	T3 - Long Term Projections	Participate in working meeting with D Scales (EY) and J Burr (EY) to prepare a summary of the PREPA/PRASA costs for the upcoming fiscal plan	0.40	445.00	178.00
Burr,Jeremy	Manager	4/7/2021	T3 - Long Term Projections	Participate in working meeting with D Scales (EY) and J Burr (EY) to revise the PREPA/PRASA summary of invoices for the upcoming fiscal plan	0.90	595.00	535.50
Scales,Dwight A.	Senior	4/7/2021	T3 - Long Term Projections	Participate in working meeting with D Scales (EY) and J Burr (EY) to revise the PREPA/PRASA summary of invoices for the upcoming fiscal plan	0.90	445.00	400.50
Panagiotakis,Sofia	Senior Manager	4/7/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Sarna,Shavi	Senior Manager	4/7/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Panagiotakis,Sofia	Senior Manager	4/7/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Sarna,Shavi	Senior Manager	4/7/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Chepenik,Adam Brandon	Partner/Principal	4/7/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Santambrogio,Juan	Executive Director	4/7/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Panagiotakis,Sofia	Senior Manager	4/7/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Sarna,Shavi	Senior Manager	4/7/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nagarajan,Snigdha	Staff	4/7/2021	T3 - Long Term Projections	Perform 'Demand Driver Analysis' on isolated PRIDCO data considering relevant demand drivers from list with varying distance in miles (0.00-30.00) without the influence of other agency properties as was recorded in previous portfolios	2.90	245.00	710.50
Powell,Marc	Executive Director	4/7/2021	T3 - Long Term Projections	Prepare call with J. Thind (EY) to discuss approach to developing Program Structure document	0.60	810.00	486.00
Burr,Jeremy	Manager	4/7/2021	T3 - Long Term Projections	Prepare comments regarding the rum cover over distributions to support fiscal plan updates	0.20	595.00	119.00
Kebhaj,Suhaib	Senior	4/7/2021	T3 - Long Term Projections	Prepare draft sections of ROI manual review to provide comments on DDEC administrative orders	2.20	445.00	979.00
Tague,Robert	Executive Director	4/7/2021	T3 - Long Term Projections	Prepare edits to PREPA update deck to be shared with FOMB	0.70	810.00	567.00
Heath,Emma	Senior Manager	4/7/2021	T3 - Long Term Projections	Prepare email to G. Ojeda (FOMB) regarding SUT as a pay for distilled spirits regulation change and other considerations for change	0.60	720.00	432.00
Yodice,Frank	Senior	4/7/2021	T3 - Long Term Projections	Prepare email to Natalia Catoni regarding HTA CRRSA spending	0.10	445.00	44.50
Kebhaj,Suhaib	Senior	4/7/2021	T3 - Long Term Projections	Prepare guidance to staff on analysis of Act 20 industry performance in PR compared to the same industries in the US	1.20	445.00	534.00
Burr,Jeremy	Manager	4/7/2021	T3 - Long Term Projections	Prepare summary notes of the fiscal plan call overview with PRIDCO and their advisors	1.60	595.00	952.00
Good JR,Clark E	Manager	4/7/2021	T3 - Long Term Projections	Prepare summary of high level act 80 analysis to share with FOMB and Proskauer	0.80	519.00	415.20
Burr,Jeremy	Manager	4/7/2021	T3 - Long Term Projections	Prepare updates to the PREPA/PRASA cost to support updates to the measures	1.20	595.00	714.00
Burr,Jeremy	Manager	4/7/2021	T3 - Long Term Projections	Provide guidance on the police trust implementation status based on conversations with the Gaming Commission	0.20	595.00	119.00
Burr,Jeremy	Manager	4/7/2021	T3 - Long Term Projections	Provide responses to the FOMB staff regarding the fiscal plan deck for 2021 to be presented to the Oversight Board	1.30	595.00	773.50
Thind,Jehan	Senior Manager	4/7/2021	T3 - Long Term Projections	Review current Program Structure document skeleton	0.90	720.00	648.00
Nagarajan,Snigdha	Staff	4/7/2021	T3 - Long Term Projections	Reflect output of demand drivers code onto PowerBI dashboard and update PRIDCO Portfolio Summary tab and PRIDCO Portfolio accordingly	1.50	245.00	367.50
Powell,Marc	Executive Director	4/7/2021	T3 - Long Term Projections	Review US Broadband programs, including CAF and USF	1.90	810.00	1,539.00
Mira,Francisco Jose	Senior Manager	4/7/2021	T3 - Long Term Projections	Research US Broadband programs, including CAF and USF	2.10	720.00	1,512.00
Barati Stec,Izabella	Manager	4/7/2021	T3 - Long Term Projections	Research the average savings occurring to shippers as a result of deregulation	1.90	595.00	1,130.50
Gelfond,Hilary	Staff	4/7/2021	T3 - Long Term Projections	Respond to comments in Earned Income Tax Credit letter to Senate	1.60	245.00	392.00
Berger,Daniel L.	Manager	4/7/2021	T3 - Plan of Adjustment	Revenue model updates: ALCOHOL model rerun SAS code	0.80	595.00	476.00
Berger,Daniel L.	Manager	4/7/2021	T3 - Plan of Adjustment	Revenue model updates: CIG model rerun SAS code	0.90	595.00	535.50
Berger,Daniel L.	Manager	4/7/2021	T3 - Plan of Adjustment	Revenue model updates: MOTOR VEHICLES model rerun SAS code	0.90	595.00	535.50
Berger,Daniel L.	Manager	4/7/2021	T3 - Plan of Adjustment	Revenue model updates: PERSONAL INCOME TAX model rerun SAS code	0.80	595.00	476.00
Berger,Daniel L.	Manager	4/7/2021	T3 - Plan of Adjustment	Revenue model updates: Sales and Use Tax model rerun SAS code	0.80	595.00	476.00
Dubinsky,Shawn	Manager	4/7/2021	T3 - Long Term Projections	Review AAFAF Sec 207 submission and supporting documentation on Municipality of Caguas debt request to fund reconstruction and permanent works projects through FEMA PA Program funds	0.60	595.00	357.00
Heath,Emma	Senior Manager	4/7/2021	T3 - Long Term Projections	Review America Tax Plan Report for implication to Puerto Rico	0.40	720.00	288.00
Santambrogio,Juan	Executive Director	4/7/2021	T3 - Long Term Projections	Review analysis on financial projections estimating local cost share of disaster recovery	0.40	810.00	324.00
Heath,Emma	Senior Manager	4/7/2021	T3 - Long Term Projections	Review and update letter to Government regarding proposed EITC changes for ARP funding.	0.60	720.00	432.00
Heath,Emma	Senior Manager	4/7/2021	T3 - Long Term Projections	Review and update NOV for PRIDCO for change in payroll recommendation	0.70	720.00	504.00
Heath,Emma	Senior Manager	4/7/2021	T3 - Long Term Projections	Review and update PRIDCO fiscal plan submission review presentation after G. Maldonado (FOMB) comments.	1.70	720.00	1,224.00
Tague,Robert	Executive Director	4/7/2021	T3 - Long Term Projections	Review background summary on Lajas 207 request	0.40	810.00	324.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Panagiotakis,Sofia	Senior Manager	4/7/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Jacobsen,Katherine Anne	Senior	4/7/2021	T3 - Long Term Projections	Review CARES Act funding for Puerto Rico's transportation agency (HTA)	0.70	445.00	311.50
Nichols,Carly	Senior Manager	4/7/2021	T3 - Creditor Mediation Support	Redacted	1.20	655.00	786.00
Mackie,James	Executive Director	4/7/2021	T3 - Long Term Projections	Review changes made to the Earned Income Tax Credit letter to ensure consistency	2.60	810.00	2,106.00
Angus,Barbara	Partner/Principal	4/7/2021	T3 - Long Term Projections	Review changes to GILTI and OECD Pillar 2	0.60	870.00	522.00
Tague,Robert	Executive Director	4/7/2021	T3 - Long Term Projections	Review CRIM measures year by year for McK CW fiscal plan incorporation	0.40	810.00	324.00
Jacobsen,Katherine Anne	Senior	4/7/2021	T3 - Long Term Projections	Review CRRSA Act funding for Puerto Rico's transportation agency (HTA)	0.40	445.00	178.00
Panagiotakis,Sofia	Senior Manager	4/7/2021	T3 - Long Term Projections	Review delta's between the FOMB fiscal plan for iFCU revenue/expenses and the Government's FP.	1.10	720.00	792.00
Santambrogio,Juan	Executive Director	4/7/2021	T3 - Long Term Projections	Review draft fiscal plan update document to be shared with Oversight Board sub-committee	1.10	810.00	891.00
Heath,Emma	Senior Manager	4/7/2021	T3 - Long Term Projections	Review draft letter to legislature regarding proposed EITC legislation	0.40	720.00	288.00
Sarna,Shavi	Senior Manager	4/7/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Tague,Robert	Executive Director	4/7/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Heath,Emma	Senior Manager	4/7/2021	T3 - Long Term Projections	Review FFIS report on rental assistance program parameters under ARP and CRRSA	0.30	720.00	216.00
Santambrogio,Juan	Executive Director	4/7/2021	T3 - Plan of Adjustment	Review final talking points related to pension for Communications team	0.40	810.00	324.00
Santambrogio,Juan	Executive Director	4/7/2021	T3 - Long Term Projections	Review financial impact of proposed new excise concession to distilled spirits and potential payfors	0.30	810.00	243.00
Mullins,Daniel R	Executive Director	4/7/2021	T3 - Long Term Projections	Review Fiscal Plan revenue forecast for other revenue category in comparison to Hacienda's forecast and McK extrapolations	0.40	810.00	324.00
Dubinsky,Shawn	Manager	4/7/2021	T3 - Long Term Projections	Review FOMB Letter and response to House Bill 88 and Senate Bill 213 on unconstitutionality of legislative measures to impact the PREPA/LUMA P3A partnership	0.40	595.00	238.00
Levy,Sheva R	Partner/Principal	4/7/2021	T3 - Long Term Projections	Review FOMB slides outlining concerns related to HB 120 vs. plan of adjustment	0.60	721.00	432.60
LeBlanc,Samantha	Senior	4/7/2021	T3 - Long Term Projections	Review FY21 post Fiscal Plan lock budget adjustments in regard to capital expenditures.	0.90	445.00	400.50
Heath,Emma	Senior Manager	4/7/2021	T3 - Long Term Projections	Review G. Maldonado's (FOMB) comments on PRIDCO fiscal plan submission review deck	0.40	720.00	288.00
Mackie,James	Executive Director	4/7/2021	T3 - Long Term Projections	Review GILTI regulations	1.00	810.00	810.00
Mullins,Daniel R	Executive Director	4/7/2021	T3 - Long Term Projections	Review Hacienda revenue forecasts comparison of government, EY and FOMB forecasts	0.60	810.00	486.00
Tan,Riyandi	Manager	4/7/2021	T3 - Long Term Projections	Review historical FY20 and FY21 budget allocations for capital expenditures by agency to incorporate in fiscal plan.	1.40	595.00	833.00
Dubinsky,Shawn	Manager	4/7/2021	T3 - Long Term Projections	Review legislative updates on House Bill 88 and expert witness testimony to understand impacts to potential delays with the LUMA T&D transmission commencement	0.60	595.00	357.00
Heath,Emma	Senior Manager	4/7/2021	T3 - Long Term Projections	Review letter from Quinn Emmanuel regarding PRIDCO	0.30	720.00	216.00
Latham,Willow Genevieve	Senior	4/7/2021	T3 - Long Term Projections	Review notes and background materials on comparable state program precedents	1.30	445.00	578.50
Christian,Adam	Senior Manager	4/7/2021	T3 - Long Term Projections	Review of 2045 Puerto Rico Long Range Multimodal Transportation Plan to assess existing funding levels from Federal programs and designated recipients (HTA, PRITA, etc.), adjustments to presentation deck	1.40	720.00	1,008.00
Barati Stec,Izabella	Manager	4/7/2021	T3 - Long Term Projections	Review of US surveys conducted among shippers regarding freight prices	2.20	595.00	1,309.00
Chepenik,Adam Brandon	Partner/Principal	4/7/2021	T3 - Long Term Projections	Review POA language in fiscal plan for potential revisions	0.40	870.00	348.00
Tague,Robert	Executive Director	4/7/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	4/7/2021	T3 - Long Term Projections	Review PRIDCO FOMB presentation and NOV material	0.70	870.00	609.00
Canter,Matthew Alan	Manager	4/7/2021	T3 - Long Term Projections	Review real estate motion documents provided by A Chepenik (EY)	1.70	595.00	1,011.50
Heath,Emma	Senior Manager	4/7/2021	T3 - Long Term Projections	Review slide regarding HEERF funding for UPR and providing comments and edits to M. Lopez (FOMB) on same.	0.80	720.00	576.00
Levy,Sheva R	Partner/Principal	4/7/2021	T3 - Long Term Projections	Review summary of considerations related to financial impact of HB 533	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	4/7/2021	T3 - Long Term Projections	Review talking points related to funding history of Puerto Rico Orchestra	0.40	721.00	288.40
Good JR,Clark E	Manager	4/7/2021	T3 - Long Term Projections	Review the Orchestra pension plan funded status through analysis of details of the Orchestra funding reports related to contribution history / provisions impacting funding	1.40	519.00	726.60
Burr,Jeremy	Manager	4/7/2021	T3 - Long Term Projections	Review the PREPA/PRASA cost allocation based on invoicing to support measures updates	0.90	595.00	535.50
Panagiotakis,Sofia	Senior Manager	4/7/2021	T3 - Long Term Projections	Review the revised cost-share approach prepared by Mckinsey for the revised FP.	0.30	720.00	216.00
Mullins,Daniel R	Executive Director	4/7/2021	T3 - Long Term Projections	Review trucking freight deregulation, comparison to Hawaii and estimation of economic and distributional implications	1.90	810.00	1,539.00
Kebhaj,Suhaib	Senior	4/7/2021	T3 - Long Term Projections	Review trucking regulation analysis framework provided by manager and explain calculation to staff	0.80	445.00	356.00
Heath,Emma	Senior Manager	4/7/2021	T3 - Long Term Projections	Review updated presentation on impact on PR of HR2.	0.40	720.00	288.00
Dubinsky,Shawn	Manager	4/7/2021	T3 - Long Term Projections	Review weekly published TSA Cash report to review weekly inflows and outflow activities and fund balances	0.30	595.00	178.50
Barati Stec,Izabella	Manager	4/7/2021	T3 - Long Term Projections	Review memo on legalizing Video Lottery Terminals	1.30	595.00	773.50
Dubinsky,Shawn	Manager	4/7/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Gelfond,Hilary	Staff	4/7/2021	T3 - Long Term Projections	Revise estimate of S.296, low income housing property tax exemption, to account for parcel size	2.90	245.00	710.50
Rubin,Joshua A.	Staff	4/7/2021	T3 - Long Term Projections	Summarize bill sections amended by Puerto Rico Act 40 determining if there is a fiscal impact from changes	1.90	245.00	465.50
Yodice,Frank	Senior	4/7/2021	T3 - Long Term Projections	Summarize new HEERF guidance on expenses through the pandemic and the calculation of lost revenue	0.80	445.00	356.00
Ramirez,Aaron	Senior	4/7/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Aggregating target speeds standards/ quality/ affordability of service by state.	1.20	445.00	534.00
Ramirez,Aaron	Senior	4/7/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Aggregating target speeds standards/ quality/ affordability of service by state.	2.30	445.00	1,023.50
Dubinsky,Shawn	Manager	4/7/2021	T3 - Long Term Projections	Review House Bill 88 press release and legislative summary	0.20	595.00	119.00
Dubinsky,Shawn	Manager	4/7/2021	T3 - Long Term Projections	Update and revise Sec 207 presentation and FOMB letter to AAFAF regarding the Municipality of Dorado debt request to include historical financial metrics and borrower margin analysis	0.40	595.00	238.00
Dubinsky,Shawn	Manager	4/7/2021	T3 - Long Term Projections	Update and revise Sec 207 presentation and FOMB letter to AAFAF regarding the Municipality of Hatillo debt request to include historical financial metrics and borrower margin analysis	0.40	595.00	238.00
Yodice,Frank	Senior	4/7/2021	T3 - Long Term Projections	Update COVID Relief file with FFIS estimates as of 4/6/2021	0.50	445.00	222.50
LeBlanc,Samantha	Senior	4/7/2021	T3 - Long Term Projections	Update FY20 certified mapping with updated capex allocations.	0.50	445.00	222.50
Scales,Dwight A.	Senior	4/7/2021	T3 - Long Term Projections	Update PREPA / PRASA analysis to compare against detailed FP breakdown by utility type	1.10	445.00	489.50
Burr,Jeremy	Manager	4/7/2021	T3 - Long Term Projections	Update the PRIDCO fiscal plan notice of violation based on the meeting with PRIDCO, AAFAF and Ankura	0.90	595.00	535.50
Berger,Daniel L.	Manager	4/7/2021	T3 - Plan of Adjustment	Draft out macro assumptions which are used for forecasting analysis	1.40	595.00	833.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Rubin, Joshua A.	Staff	4/7/2021	T3 - Long Term Projections	Prepare SAS model to predict the take-up of Supplemental Security Income in the United States in 2018	2.20	245.00	539.00
Ramirez, Jessica I.	Senior	4/7/2021	T3 - Plan of Adjustment	Review information received from accountholder Electronic Lottery on 04/07/2021 for responsiveness to 03/31/2021 testing period requests.	1.10	445.00	489.50
Ramirez, Jessica I.	Senior	4/7/2021	T3 - Plan of Adjustment	Review bank statement information received on 04/07/2021 for Department of Treasury account ending in X892 for responsiveness to 03/31/2021 testing period requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/7/2021	T3 - Plan of Adjustment	Participate in call with J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss online access to Citibank for March 31, 2021 balance information.	0.10	445.00	44.50
Mairena, Daisy	Staff	4/7/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Natural and Environmental Resources, Natural Resources Administration, National Parks Company as of 04/07/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze outstanding information required from agencies managed under the Department of Natural and Environmental Resources as of 04/07/2021 to determine required items for follow-up request.	1.10	245.00	269.50
Mairena, Daisy	Staff	4/7/2021	T3 - Plan of Adjustment	Update account holder tracker to incorporate outstanding items from agencies as of 04/07/2021 for the March 31, 2021 testing period.	1.10	245.00	269.50
Mairena, Daisy	Staff	4/7/2021	T3 - Plan of Adjustment	Participate in working session with J. Chan (EY – Partial Attendance), D. Mairena (EY) and D. Sanchez-Riveron (EY) to discuss items related to December 31, 2020 document production.	0.70	245.00	171.50
Mairena, Daisy	Staff	4/7/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/07/2021 for Municipal Finance Corporation (COFIM) for the March 31, 2021 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/7/2021	T3 - Plan of Adjustment	Prepare draft email to Institutional Trust of the National Guard of Puerto Rico as of 04/07/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze information received from the Institutional Trust of the National Guard of Puerto Rico as of 04/07/2021 to prepare follow up on outstanding items for 03/31/2021 testing period.	0.80	245.00	196.00
Mairena, Daisy	Staff	4/7/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/07/2021 for Institutional Trust of the National Guard of Puerto Rico for the March 31, 2021 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	4/7/2021	T3 - Plan of Adjustment	Prepare updates to Relativity platform to update accounts for Puerto Rico Public Finance Corporation for accurate reporting of the the March 31, 2021 testing period.	1.90	245.00	465.50
Sanchez-Riveron, Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Perform analysis to assess supporting cash documentation available as of 4/7/2021 to send to Proskauer in response to creditor mediation requests for the 12/31/2020 reporting period.	1.80	245.00	441.00
Sanchez-Riveron, Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze First Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for Public Private Partnership Authority account ending in X760.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Participate in call with J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss online access to Citibank for March 31, 2021 balance information.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Participate in working session with J. Chan (EY – Partial Attendance), D. Mairena (EY) and D. Sanchez-Riveron (EY) to discuss items related to December 31, 2020 document production.	0.70	245.00	171.50
Venkatramanan, Siddhu	Manager	4/7/2021	T3 - Plan of Adjustment	Analyze results of documentation troubleshoot process identified during the weekly workspace maintenance for the cash analysis workstream as of 4/7/2021	2.60	595.00	1,547.00
Venkatramanan, Siddhu	Manager	4/7/2021	T3 - Plan of Adjustment	Perform Relativity platform user maintenance functions like access management procedures updates to ensure the system is working as intended for the cash workstream, on 4/7/2021.	1.90	595.00	1,130.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Venkatramanan,Siddhu	Manager	4/7/2021	T3 - Plan of Adjustment	Update fields within the Relativity workspace to implement changes for the 03/31/2021 testing period as of 4/7/2021	2.70	595.00	1,606.50
Chan,Jonathan	Manager	4/7/2021	T3 - Plan of Adjustment	Review request to Banco Popular for bank account information for the 03/31/2021 testing period to ensure all required information is requested.	0.40	595.00	238.00
Chan,Jonathan	Manager	4/7/2021	T3 - Plan of Adjustment	Review request to Northern Trust for bank account information for the 03/31/2021 testing period to ensure all required information is requested.	0.40	595.00	238.00
Chan,Jonathan	Manager	4/7/2021	T3 - Plan of Adjustment	Prepare Relativity workspace data export as of 04/07/2021 to analyze 03/31/2020 testing period cash balances.	0.30	595.00	178.50
Chan,Jonathan	Manager	4/7/2021	T3 - Plan of Adjustment	Review Relativity workspace for fields that require updates as of 04/07/2021 for accurate reporting of cash balances.	1.10	595.00	654.50
Chan,Jonathan	Manager	4/7/2021	T3 - Plan of Adjustment	Review request to US Bank for bank account information for the 03/31/2021 testing period to ensure all required information is requested.	0.40	595.00	238.00
Chan,Jonathan	Manager	4/7/2021	T3 - Plan of Adjustment	Prepare request to technology team with detailed parameters for changes required to the Relativity platform as of 04/07/2021 to update review status for accurate reporting.	0.40	595.00	238.00
Chan,Jonathan	Manager	4/7/2021	T3 - Plan of Adjustment	Participate in working session with J. Chan (EY – Partial Attendance), D. Mairena (EY) and D. Sanchez-Riveron (EY) to discuss items related to December 31, 2020 document production.	0.20	595.00	119.00
Sanchez-Riveron,Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 5 Administration for the Development of Agricultural Enterprises accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 14 of 18 Authority for the Financing of Infrastructure of Puerto Rico accounts held at the bank.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 6 Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads accounts held at the bank.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 2 of 18 Comprehensive Cancer Center accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 2 of 100 Housing Financing Authority accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 Integrated Transport Authority accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Ponce Ports Authority accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 2 Project Corporation ENLACE Cano Martin Pena accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 7 Public Buildings Authority accounts held at the bank.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 5 Public Private Partnership Authority accounts held at the bank.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 2 Puerto Rico Education Council accounts held at the bank.	0.10	245.00	24.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 2 Statistics Institute of PR accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 20 Trade and Export Company accounts held at the bank.	1.00	245.00	245.00
Sanchez-Riveron, Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze BNY Mellon web-platform transaction statements for 3/31/2021 testing period to obtain information for 7 of 11 Authority for the Financing of Infrastructure of Puerto Rico accounts held at the bank.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze First Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 4 Public Private Partnership Authority accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze First Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Statistics Institute of PR accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze Oriental Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 7 Public Buildings Authority accounts held at the bank.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/7/2021	T3 - Plan of Adjustment	Analyze US Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 17 Public Buildings Authority accounts held at the bank.	0.70	245.00	171.50
Neziroski, David	Staff	4/7/2021	T3 - Fee Applications / Retention	Update January monthly statement per feedback	2.70	245.00	661.50
Matla, Jonathan	Senior	4/8/2021	T3 - Long Term Projections	Aggregate notes from the meeting with FOMB regarding the PRIDCO presentation	0.90	445.00	400.50
Mullins, Daniel R	Executive Director	4/8/2021	T3 - Long Term Projections	Amend Act 60 regulations for incorporation of ROI framework requirements into text of regulations and illustration of data availability for analysis	2.90	810.00	2,349.00
Soutendijk, Tyler	Staff	4/8/2021	T3 - Long Term Projections	Calculate impact of deregulation of Puerto Rican trucking industry from meta-analysis of United States equivalent	2.20	245.00	539.00
Stricklin, Todd	Senior	4/8/2021	T3 - Long Term Projections	Calculate PREPA-ERS net employer contributions in the current system state amortized until 2049 with 2020 valuation data assuming an additional 1.5% asset returns	0.40	405.00	162.00
Berger, Daniel L.	Manager	4/8/2021	T3 - Long Term Projections	Amendments to Earned Income Tax Credit letter underlying code in response to FOMB board member Andrew Biggs comments	1.40	595.00	833.00
Matla, Jonathan	Senior	4/8/2021	T3 - Long Term Projections	Review variance issues regarding Opex and Paygo items before the meeting with PRIDCO	1.80	445.00	801.00
Almbaid, Nahla	Staff	4/8/2021	T3 - Long Term Projections	Compile PRDOL disbursement data into disbursement file	2.30	245.00	563.50
Gelfond, Hilary	Staff	4/8/2021	T3 - Long Term Projections	Conduct an illustrative return on investment calculation to illustrate principles of ROI manual for DDEC	2.10	245.00	514.50
Nagarajan, Snigdha	Staff	4/8/2021	T3 - Long Term Projections	Prepare and analyze data discrepancy and findings from call in data for CRIM, Hacienda and Consolidated to clarify with CRIM directly in a document and send across to client- update and reminder email	0.50	245.00	122.50
Mackie, James	Executive Director	4/8/2021	T3 - Long Term Projections	Determine method for adjusting Puerto Rico Earned Income Tax Credit parameters for population decline	1.40	810.00	1,134.00
Merchan, Janeth K	Manager	4/8/2021	T3 - Long Term Projections	Prepare Civil Service Reform presentation deck for meeting with AAFAF and Hacienda leadership.	0.90	595.00	535.50
Merchan, Janeth K	Manager	4/8/2021	T3 - Long Term Projections	Prepare Civil Service Reform presentation deck talking points for FOMB for meeting with AAFAF and Hacienda leadership.	0.90	595.00	535.50
Jacobsen, Katherine Anne	Senior	4/8/2021	T3 - Long Term Projections	Draft an email providing public resources with information on HEERF I, II, and III	1.60	445.00	712.00
Jacobsen, Katherine Anne	Senior	4/8/2021	T3 - Plan of Adjustment	Draft email requesting feedback on proposed changes received from other advisors on Disclosure Statement before the next filing	0.40	445.00	178.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky, Shawn	Manager	4/8/2021	T3 - Long Term Projections	Draft internal correspondence on inquiry regarding FEMA Public Assistance program to identify resources and supporting materials on disaster recovery assistance	0.20	595.00	119.00
Gelfond, Hilary	Staff	4/8/2021	T3 - Long Term Projections	Draft memo on Supplemental security income, Supplemental Nutrition Assistance Program and low-income subsidy interaction effects	1.20	245.00	294.00
Chepenik, Adam Brandon	Partner/Principal	4/8/2021	T3 - Long Term Projections	Draft proposed alternatives for HTA language in fiscal plan	0.20	870.00	174.00
Gregoire, Alexandra	Manager	4/8/2021	T3 - Long Term Projections	Draft deck update for week - PBA school analysis	2.00	595.00	1,190.00
Barati Stec, Izabella	Manager	4/8/2021	T3 - Long Term Projections	Elaborate a methodology for a rough assessment of the impacts of freight deregulation	1.10	595.00	654.50
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Email correspondence with J. Burr (EY) regarding letter from Quinn Emmanuel regarding PRIDCO	0.20	720.00	144.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Email to A. Chepenik (EY) regarding property listing provided by disposal committee	0.30	720.00	216.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Email to A. Chepenik (EY) regarding status of discussions with G. Ojeda (FOMB) regarding distilled spirits regulation	0.20	720.00	144.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Email to D. Berger (EY) regarding attendance at meeting with Endi regarding CTC and EITC from ARP	0.20	720.00	144.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Email to D. Mullins (EY) regarding status of materials for regulation 7970 discussion with Hacienda.	0.20	720.00	144.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Email to E. Barak (Proskauer) regarding NOV for PRIDCO and letter from Quinn Emmanuel	0.40	720.00	288.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Email to G. Ojeda (FOMB) regarding craft beer circular letter and relation to distilled spirit proposed regulation change.	0.20	720.00	144.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Plan of Adjustment	Email to K. Jacobsen (EY) regarding changes suggested by Quinn Emmanuel to fiscal plan risks section of disclosure statement	0.20	720.00	144.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Email to K. Jacobsen (EY) regarding preparation for call with Endi regarding COVID relief	0.20	720.00	144.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Email to R. Fuentes (FOMB) with materials for call with Endi.	0.30	720.00	216.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Email to S. Levy (EY) regarding PR Orchestra's options for COVID relief funding.	0.40	720.00	288.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Email to S. Sarna (EY) regarding HTA use of COVID relief funds under ARP	0.20	720.00	144.00
Gelfond, Hilary	Staff	4/8/2021	T3 - Long Term Projections	Estimate the interaction effects of Supplemental Nutrition Assistance Program, Supplemental Security Income and low-income subsidy and draft memo	2.90	245.00	710.50
Knapp, Nicole Penelope	Senior	4/8/2021	T3 - Long Term Projections	Estimate wage losses and income tax collection loss if Act 20 were repealed for each year between 2020 and 2026	2.90	445.00	1,290.50
Gelfond, Hilary	Staff	4/8/2021	T3 - Long Term Projections	Draft Earned Income Tax Credit parameters to spend federal matching amount	2.90	245.00	710.50
Knapp, Nicole Penelope	Senior	4/8/2021	T3 - Long Term Projections	Forecast Puerto Rico employment baseline in sectors impacted by Act 20 if Act 20 were not active between 2020 and 2026 using DDEC scaled down growth pattern	2.90	445.00	1,290.50
Berger, Daniel L.	Manager	4/8/2021	T3 - Long Term Projections	Incorporate edits from Emma Heath for Earned Income Tax Credit letter for governor plan analysis / FOMB alternative proposal (same document)	0.60	595.00	357.00
Nagarajan, Snigdha	Staff	4/8/2021	T3 - Long Term Projections	Incorporate QRM changes suggested by S Bowman (EY) for preliminary review along with isolation of dataset for review for client handover	2.30	245.00	563.50
Berger, Daniel L.	Manager	4/8/2021	T3 - Long Term Projections	Make coding changes to Earned Income Tax Credit letter after inconsistency in numbers was found from Emma Heath from the RAS EY team	2.30	595.00	1,368.50
Chepenik, Adam Brandon	Partner/Principal	4/8/2021	T3 - Long Term Projections	Make recommended changes to tax gross up language in fiscal plan	0.40	870.00	348.00
Nagarajan, Snigdha	Staff	4/8/2021	T3 - Long Term Projections	Make updates and changes to PRIDCO dashboard based on feedback from M Canter (EY) and J Federer (EY)- consistency in all name cards across the entire dashboard	0.80	245.00	196.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nagarajan,Snigdha	Staff	4/8/2021	T3 - Long Term Projections	Make updates and changes to PRIDCO dashboard based on feedback from M Canter (EY) and J Federer (EY)- identify and replace all missing (NAV) data in the entire PRIDCO dataset	0.90	245.00	220.50
Nagarajan,Snigdha	Staff	4/8/2021	T3 - Long Term Projections	Make updates and changes to PRIDCO dashboard based on feedback from M Canter (EY) and J Federer (EY)- merging data from Summary tab into Portfolio tab	1.10	245.00	269.50
Nagarajan,Snigdha	Staff	4/8/2021	T3 - Long Term Projections	Make updates and changes to PRIDCO dashboard based on feedback from M Canter (EY) and J Federer (EY)- re-perform above/below analysis based on ceiling height and zone rates	2.40	245.00	588.00
Tague,Robert	Executive Director	4/8/2021	T3 - Long Term Projections	Participate in a call with G. Ojeda (FOMB), N. Dalmau (FOMB), A. Sanjenis (FOMB), R. Tague (EY), E. Dinnen (EY), F. Paez (EY), and J. Moran-Eserski (EY) to discuss progress made on CRIM Fiscal Plan	0.30	810.00	243.00
Panagiotakis,Sofia	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in a call with J Davis (McKinsey), S. O'Rourke (McKinsey), J. Rebolledo (McKinsey), A. Pagola (McKinsey), R. Tan (EY), S. Panagiotakis (EY), J. Santambrogio (EY), G. Maldonado (FOMB) to discuss FY22 budget decisions, fiscal plan deficits, and sources of funding.	0.60	720.00	432.00
Tan,Riyandi	Manager	4/8/2021	T3 - Long Term Projections	Participate in a call with J Davis (McKinsey), S. O'Rourke (McKinsey), J. Rebolledo (McKinsey), A. Pagola (McKinsey), R. Tan (EY), S. Panagiotakis (EY), J. Santambrogio (EY), G. Maldonado (FOMB) to discuss FY22 budget decisions, fiscal plan deficits, and sources of funding.	0.60	595.00	357.00
Santambrogio,Juan	Executive Director	4/8/2021	T3 - Long Term Projections	Participate in a call with J Davis (McKinsey), S. O'Rourke (McKinsey), J. Rebolledo (McKinsey), A. Pagola (McKinsey), R. Tan (EY), S. Panagiotakis (EY), J. Santambrogio (EY), G. Maldonado (FOMB) to discuss FY22 budget decisions, fiscal plan deficits, and sources of funding.	0.60	810.00	486.00
Panagiotakis,Sofia	Senior Manager	4/8/2021	T3 - Plan of Adjustment	Participate in a call with J. Santambrogio (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss slides on Medicaid, Pension Trust Funding, Surplus after Debt Service for executive director update with senate.	1.10	720.00	792.00
Tan,Riyandi	Manager	4/8/2021	T3 - Plan of Adjustment	Participate in a call with J. Santambrogio (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss slides on Medicaid, Pension Trust Funding, Surplus after Debt Service for executive director update with senate.	1.10	595.00	654.50
Santambrogio,Juan	Executive Director	4/8/2021	T3 - Plan of Adjustment	Participate in a call with J. Santambrogio (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss slides on Medicaid, Pension Trust Funding, Surplus after Debt Service for executive director update with senate.	1.10	810.00	891.00
Tague,Robert	Executive Director	4/8/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Dubinsky,Shawn	Manager	4/8/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Good JR,Clark E	Manager	4/8/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Levy,Sheva R	Partner/Principal	4/8/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Panagiotakis,Sofia	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in a call with S. Mata (McKinsey), J. Gonzalez-Garrileti (McKinsey), L. Sanchez (McKinsey), A. Pagola (McKinsey), R. Tan (EY), S. Panagiotakis (EY) to discuss FY22 decisions, and IFUCU changes to incorporate into fiscal plan.	1.20	720.00	864.00
Tan,Riyandi	Manager	4/8/2021	T3 - Long Term Projections	Participate in a call with S. Mata (McKinsey), J. Gonzalez-Garrileti (McKinsey), L. Sanchez (McKinsey), A. Pagola (McKinsey), R. Tan (EY), S. Panagiotakis (EY) to discuss FY22 decisions, and IFUCU changes to incorporate into fiscal plan.	1.20	595.00	714.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR, Clark E	Manager	4/8/2021	T3 - Long Term Projections	Participate in call with C Good (EY), S Levy (EY), C Ortiz (FOMB), and M Lopez (FOMB) to review changes to the pensions chapter of the fiscal plan	1.20	519.00	622.80
Levy, Sheva R	Partner/Principal	4/8/2021	T3 - Long Term Projections	Participate in call with C Good (EY), S Levy (EY), C Ortiz (FOMB), and M Lopez (FOMB) to review changes to the pensions chapter of the fiscal plan	1.20	721.00	865.20
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and A. Partial (FOMB) regarding call with Endi regarding COVID relief.	0.20	720.00	144.00
Panagiotakis, Sofia	Senior Manager	4/8/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Chepenik, Adam Brandon	Partner/Principal	4/8/2021	T3 - Creditor Mediation Support	Redacted	0.60	870.00	522.00
Ramirez, Aaron	Senior	4/8/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), A. Ramirez (EY), J. Thind (EY), W. Latham (EY), T. Yang (EY), N. Campbell (EY) to assign sections of the Program Structure document	1.60	445.00	712.00
Latham, Willow Genevieve	Senior	4/8/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), A. Ramirez (EY), J. Thind (EY), W. Latham (EY), T. Yang (EY), N. Campbell (EY) to assign sections of the Program Structure document	1.60	445.00	712.00
Yang, Tianyi	Manager	4/8/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), A. Ramirez (EY), J. Thind (EY), W. Latham (EY), T. Yang (EY), N. Campbell (EY) to assign sections of the Program Structure document	1.60	595.00	952.00
Campbell, Nnaji-Semayi	Senior	4/8/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), A. Ramirez (EY), J. Thind (EY), W. Latham (EY), T. Yang (EY), N. Campbell (EY) to assign sections of the Program Structure document	1.60	445.00	712.00
Thind, Jehan	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), A. Ramirez (EY), J. Thind (EY), W. Latham (EY), T. Yang (EY), N. Campbell (EY) to assign sections of the Program Structure document	1.60	720.00	1,152.00
Mira, Francisco Jose	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), A. Ramirez (EY), J. Thind (EY), W. Latham (EY), T. Yang (EY), N. Campbell (EY) to assign sections of the Program Structure document	1.60	720.00	1,152.00
Ramirez, Aaron	Senior	4/8/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and A. Ramirez (EY) to discuss elements to include and research for the Program Structure Assessment Section, including benchmarks, RFP, Gigabit Plan	1.10	445.00	489.50
Mira, Francisco Jose	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and A. Ramirez (EY) to discuss elements to include and research for the Program Structure Assessment Section, including benchmarks, RFP, Gigabit Plan	1.10	720.00	792.00
Chepenik, Adam Brandon	Partner/Principal	4/8/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Santambrogio, Juan	Executive Director	4/8/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Panagiotakis, Sofia	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinsey, A. Chepenik (EY), J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), E. Heath (EY), S. Panagiotakis (EY), D. Berger (EY), and C. Good (EY) to discuss the fiscal plan update.	0.40	720.00	288.00
Chepenik, Adam Brandon	Partner/Principal	4/8/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinsey, A. Chepenik (EY), J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), E. Heath (EY), S. Panagiotakis (EY), D. Berger (EY), and C. Good (EY) to discuss the fiscal plan update.	0.40	870.00	348.00
Berger, Daniel L.	Manager	4/8/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinsey, A. Chepenik (EY), J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), E. Heath (EY), S. Panagiotakis (EY), D. Berger (EY), and C. Good (EY) to discuss the fiscal plan update.	0.40	595.00	238.00
Mullins, Daniel R	Executive Director	4/8/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinsey, A. Chepenik (EY), J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), E. Heath (EY), S. Panagiotakis (EY), D. Berger (EY), and C. Good (EY) to discuss the fiscal plan update.	0.40	810.00	324.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mackie,James	Executive Director	4/8/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinsey, A. Chepenik (EY), J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), E. Heath (EY), S. Panagiotakis (EY), D. Berger (EY), and C. Good (EY) to discuss the fiscal plan update.	0.40	810.00	324.00
Santambrogio,Juan	Executive Director	4/8/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinsey, A. Chepenik (EY), J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), E. Heath (EY), S. Panagiotakis (EY), D. Berger (EY), and C. Good (EY) to discuss the fiscal plan update.	0.40	810.00	324.00
Heath,Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinsey, A. Chepenik (EY), J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), E. Heath (EY), S. Panagiotakis (EY), D. Berger (EY), and C. Good (EY) to discuss the fiscal plan update.	0.40	720.00	288.00
Good JR,Clark E	Manager	4/8/2021	T3 - Long Term Projections	Participate in call with FOMB, McKinsey, A. Chepenik (EY), J. Santambrogio (EY), D. Mullins (EY), J. Mackie (EY), E. Heath (EY), S. Panagiotakis (EY), D. Berger (EY), and C. Good (EY) to discuss the fiscal plan update.	0.40	519.00	207.60
Burr,Jeremy	Manager	4/8/2021	T3 - Long Term Projections	Participate in call with J Burr (EY) and J Matla (EY) to resolve Paygo and Opex variance issues to the PRIDCO fiscal plan variance analysis to prepare for discussions with FOMB staff	0.60	595.00	357.00
Matla,Jonathan	Senior	4/8/2021	T3 - Long Term Projections	Participate in call with J Burr (EY) and J Matla (EY) to resolve Paygo and Opex variance issues to the PRIDCO fiscal plan variance analysis to prepare for discussions with FOMB staff	0.60	445.00	267.00
Panagiotakis,Sofia	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in call with J. Gonzalez-Garilletei (McKinsey) and S. Panagiotakis (EY) to discuss the budget decisions that need to be incorporated into the FP.	0.30	720.00	216.00
Ramirez,Aaron	Senior	4/8/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), A. Ramirez (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), W. Latham (EY), N. Campbell (EY) to discuss US state broadband programs (including PR, CA, MN, IL)and applicability to PR Broadband program	0.90	445.00	400.50
Latham,Willow Genevieve	Senior	4/8/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), A. Ramirez (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), W. Latham (EY), N. Campbell (EY) to discuss US state broadband programs (including PR, CA, MN, IL)and applicability to PR Broadband program	0.90	445.00	400.50
Powell,Marc	Executive Director	4/8/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), A. Ramirez (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), W. Latham (EY), N. Campbell (EY) to discuss US state broadband programs (including PR, CA, MN, IL)and applicability to PR Broadband program	0.90	810.00	729.00
Thind,Jehan	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), A. Ramirez (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), W. Latham (EY), N. Campbell (EY) to discuss US state broadband programs (including PR, CA, MN, IL)and applicability to PR Broadband program	0.90	720.00	648.00
Campbell,Nnaji-Semayi	Senior	4/8/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), A. Ramirez (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), W. Latham (EY), N. Campbell (EY) to discuss US state broadband programs (including PR, CA, MN, IL)and applicability to PR Broadband program	0.90	445.00	400.50
Yang,Tianyi	Manager	4/8/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), A. Ramirez (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), W. Latham (EY), N. Campbell (EY) to discuss US state broadband programs (including PR, CA, MN, IL)and applicability to PR Broadband program	0.90	595.00	535.50
Mira,Francisco Jose	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), A. Ramirez (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), W. Latham (EY), N. Campbell (EY) to discuss US state broadband programs (including PR, CA, MN, IL)and applicability to PR Broadband program	0.90	720.00	648.00
Hartman,Bryan A	Manager	4/8/2021	T3 - Plan of Adjustment	Participate in call with S Levy (EY) and B Hartman (EY) to discuss GANNT charts for Pension Working Groups	0.40	519.00	207.60
Levy,Sheva R	Partner/Principal	4/8/2021	T3 - Plan of Adjustment	Participate in call with S Levy (EY) and B Hartman (EY) to discuss GANNT charts for Pension Working Groups	0.40	721.00	288.40

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nagarajan,Snigdha	Staff	4/8/2021	T3 - Long Term Projections	Participate in call with V Tucker (EY) and S. Nagarajan (EY) to discuss weekly cadence and project update	0.50	245.00	122.50
Tucker,Varick Richaud Raphael	Manager	4/8/2021	T3 - Long Term Projections	Participate in call with V Tucker (EY) and S. Nagarajan (EY) to discuss weekly cadence and project update	0.50	595.00	297.50
Heath,Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in call with V. Bernal (FOMB) and E Heath (EY) regarding revisions required to PRIDCO fiscal plan submission review deck.	0.20	720.00	144.00
Ramirez,Aaron	Senior	4/8/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) to discuss updated structure of Program Structure document	0.30	445.00	133.50
Latham,Willow Genevieve	Senior	4/8/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) to discuss updated structure of Program Structure document	0.30	445.00	133.50
Campbell,Nnaji-Semayi	Senior	4/8/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) to discuss updated structure of Program Structure document	0.30	445.00	133.50
Powell,Marc	Executive Director	4/8/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) to discuss updated structure of Program Structure document	0.30	810.00	243.00
Thind,Jehan	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) to discuss updated structure of Program Structure document	0.30	720.00	216.00
Yang,Tianyi	Manager	4/8/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) to discuss updated structure of Program Structure document	0.30	595.00	178.50
Mira,Francisco Jose	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) to discuss updated structure of Program Structure document	0.30	720.00	216.00
Ramirez,Aaron	Senior	4/8/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) to discuss US Federal broadband programs (including CAF, CARES, RBOD, e-rates)and applicability to PR Broadband program	2.10	445.00	934.50
Latham,Willow Genevieve	Senior	4/8/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) to discuss US Federal broadband programs (including CAF, CARES, RBOD, e-rates)and applicability to PR Broadband program	2.10	445.00	934.50
Campbell,Nnaji-Semayi	Senior	4/8/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) to discuss US Federal broadband programs (including CAF, CARES, RBOD, e-rates)and applicability to PR Broadband program	2.10	445.00	934.50
Powell,Marc	Executive Director	4/8/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) to discuss US Federal broadband programs (including CAF, CARES, RBOD, e-rates)and applicability to PR Broadband program	2.10	810.00	1,701.00
Thind,Jehan	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) to discuss US Federal broadband programs (including CAF, CARES, RBOD, e-rates)and applicability to PR Broadband program	2.10	720.00	1,512.00
Yang,Tianyi	Manager	4/8/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) to discuss US Federal broadband programs (including CAF, CARES, RBOD, e-rates)and applicability to PR Broadband program	2.10	595.00	1,249.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mira, Francisco Jose	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), A. Ramirez (EY), N. Campbell (EY) to discuss US Federal broadband programs (including CAF, CARES, RBOD, e-rates) and applicability to PR Broadband program	2.10	720.00	1,512.00
Burr, Jeremy	Manager	4/8/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), E Heath (EY), J Burr (EY), J Matla (EY) and FOMB to discuss the provided comments on the PRIDCO fiscal plan submission presentation	1.00	595.00	595.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), E Heath (EY), J Burr (EY), J Matla (EY) and FOMB to discuss the provided comments on the PRIDCO fiscal plan submission presentation	1.00	720.00	720.00
Chepenik, Adam Brandon	Partner/Principal	4/8/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), E Heath (EY), J Burr (EY), J Matla (EY) and FOMB to discuss the provided comments on the PRIDCO fiscal plan submission presentation	1.00	870.00	870.00
Matla, Jonathan	Senior	4/8/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), E Heath (EY), J Burr (EY), J Matla (EY), and FOMB to discuss the provided comments on the PRIDCO presentation	1.00	445.00	445.00
Merchan, Janeth K	Manager	4/8/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to include FOMB talking points on Civil Service Pilot presentation deck developed for meeting with AAFAF and Hacienda related to reform of fiscal functions. EY Participants: J. Merchan (EY) and E. Heath (EY).	0.40	595.00	238.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to include FOMB talking points on Civil Service Pilot presentation deck developed for meeting with AAFAF and Hacienda related to reform of fiscal functions. EY Participants: J. Merchan (EY) and E. Heath (EY).	0.40	720.00	288.00
Venkatraman, Ramachandran	Executive Director	4/8/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review Civil Service Pilot presentation deck developed for meeting with AAFAF and Hacienda related to reform of fiscal functions. EY Participants: A. Kleine (EY), R. Venkatraman (EY) and J. Merchan (EY).	0.60	810.00	486.00
Kleine, Andrew	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review Civil Service Pilot presentation deck developed for meeting with AAFAF and Hacienda related to reform of fiscal functions. EY Participants: A. Kleine (EY), R. Venkatraman (EY) and J. Merchan (EY).	0.60	720.00	432.00
Merchan, Janeth K	Manager	4/8/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review Civil Service Pilot presentation deck developed for meeting with AAFAF and Hacienda related to reform of fiscal functions. EY Participants: A. Kleine (EY), R. Venkatraman (EY) and J. Merchan (EY).	0.60	595.00	357.00
Panagiotakis, Sofia	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in meeting with FOMB, S Panagiotakis (EY), J Seth (EY) and J Burr (EY) to discuss the PBA invoicing data to update the fiscal plan	0.30	720.00	216.00
Burr, Jeremy	Manager	4/8/2021	T3 - Long Term Projections	Participate in meeting with FOMB, S Panagiotakis (EY), J Seth (EY) and J Burr (EY) to discuss the PBA invoicing data to update the fiscal plan	0.30	595.00	178.50
Seth, Jay Ashish	Senior	4/8/2021	T3 - Long Term Projections	Participate in meeting with FOMB, S Panagiotakis (EY), J Seth (EY) and J Burr (EY) to discuss the PBA invoicing data to update the fiscal plan	0.30	445.00	133.50
Bellas, Samuel Scott	Senior Manager	4/8/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY) and S Bellas (EY) to discuss PBA restack slide for high-level real estate monetization deck.	0.20	720.00	144.00
Najder, Michal	Senior	4/8/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY) and S Bellas (EY) to discuss PBA restack slide for high-level real estate monetization deck.	0.20	445.00	89.00
Burr, Jeremy	Manager	4/8/2021	T3 - Long Term Projections	Participate in working meeting with M Lopez (FOMB), C Ortiz (FOMB), C Good (EY), and J Burr (EY) to discuss the pension measure implementation costs to be included in the CW fiscal plan	0.70	595.00	416.50
Good JR, Clark E	Manager	4/8/2021	T3 - Long Term Projections	Participate in working meeting with M Lopez (FOMB), C Ortiz (FOMB), C Good (EY), and J Burr (EY) to discuss the pension measure implementation costs to be included in the CW fiscal plan	0.70	519.00	363.30

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Meisel, Daniel	Staff	4/8/2021	T3 - Long Term Projections	Perform analysis identifying target PRIDCO and Land Authority real estate assets for monetization based on lease term, including indicative asset pricing analysis.	1.80	245.00	441.00
Federer, Joshua Lee	Staff	4/8/2021	T3 - Long Term Projections	Prepare a weekly status update deck that provides an update on progress made across all CW real estate workstreams and milestones to completion	2.10	245.00	514.50
Burr, Jeremy	Manager	4/8/2021	T3 - Long Term Projections	Prepare comments regarding the POA implementation costs related to PayGo to support fiscal plan decisions	0.30	595.00	178.50
Dubinsky, Shawn	Manager	4/8/2021	T3 - Long Term Projections	Prepare draft presentation on Municipality of Lajas financial performance and fund balances by analyzing 2017-2020 Audited Financial Statements to identify historical trends and assess fund balances and determine debt repayment capacity	0.40	595.00	238.00
Mullins, Daniel R	Executive Director	4/8/2021	T3 - Long Term Projections	Prepare EITC revisions and LIS, NAP and SIS integration	0.60	810.00	486.00
Tague, Robert	Executive Director	4/8/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Prepare for meeting with G. Maldonado (FOMB) regarding PRIDCO fiscal plan submission.	0.80	720.00	576.00
Mullins, Daniel R	Executive Director	4/8/2021	T3 - Long Term Projections	Prepare growth opportunity sector relationships in Puerto Rico in order to establish target opportunities for economic growth	0.90	810.00	729.00
Kebhaj, Suhaib	Senior	4/8/2021	T3 - Long Term Projections	Prepare outline of required steps to complete ROI manual review	0.80	445.00	356.00
Chen, Shi	Senior	4/8/2021	T3 - Long Term Projections	Prepare PBA question log	0.50	445.00	222.50
Soutendijk, Tyler	Staff	4/8/2021	T3 - Long Term Projections	Prepare regression output formatting for meeting with internal EY team	2.80	245.00	686.00
Mackie, James	Executive Director	4/8/2021	T3 - Long Term Projections	Prepare research and analysis for effect of trucking tariff increases in Puerto Rico	0.80	810.00	648.00
Jacobsen, Katherine Anne	Senior	4/8/2021	T3 - Long Term Projections	Prepare summary of new guidance issued by the US Department of Education on use of HEERF funds related to loss revenues in order to assist the University of Puerto Rico	2.10	445.00	934.50
Yodice, Frank	Senior	4/8/2021	T3 - Long Term Projections	Prepare summary of Transit funding available under each stimulus package to provide in email to be sent to Natalia Catoni of PROMESA	0.90	445.00	400.50
Panagiotakis, Sofia	Senior Manager	4/8/2021	T3 - Long Term Projections	Prepare summary showing sources of funding for FY22 budget decisions for the FP.	0.40	720.00	288.00
Barati Stec, Izabella	Manager	4/8/2021	T3 - Long Term Projections	Prepare a literature review on trucking deregulation	2.20	595.00	1,309.00
Campbell, Nnaji-Semayi	Senior	4/8/2021	T3 - Long Term Projections	research and note technology funding examples and market analysis	1.30	445.00	578.50
Soutendijk, Tyler	Staff	4/8/2021	T3 - Long Term Projections	Research trucking deregulation meta-analysis for price changes in the United States	1.80	245.00	441.00
Berger, Daniel L.	Manager	4/8/2021	T3 - Long Term Projections	Revenue model updates: "OTHER" model rerun SAS code (code broke with updates took substantially longer to debug)	1.70	595.00	1,011.50
Berger, Daniel L.	Manager	4/8/2021	T3 - Long Term Projections	Revenue model updates: CORPORATE INCOME TAX model rerun SAS code	0.80	595.00	476.00
Berger, Daniel L.	Manager	4/8/2021	T3 - Long Term Projections	Revenue model updates: RUM COVER OVER model rerun SAS code	0.80	595.00	476.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Review and update email and supporting documentation to M. Lopez (FOMB) regarding HEERF funds information for UPR	2.10	720.00	1,512.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Review and update email to N. Catoni (FOMB) regarding request for spending data on HTA's FTA grants related to COVID relief	0.60	720.00	432.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Review and update NOV for PRIDCO fiscal plan ahead of sending to Proskauer for review	0.40	720.00	288.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Review and update review deck related to PRIDCO fiscal plan submission	1.20	720.00	864.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Review arts provisions of ARP and CARES for opportunities for PR Orchestra to benefit	0.60	720.00	432.00
Levy, Sheva R	Partner/Principal	4/8/2021	T3 - Plan of Adjustment	Review available information on cut implementation timeline	0.40	721.00	288.40
Nichols, Carly	Senior Manager	4/8/2021	T3 - Long Term Projections	Review changes in TRS valuation system coding to incorporate 2017 census data into cut calculations	2.20	655.00	1,441.00
Heath, Emma	Senior Manager	4/8/2021	T3 - Plan of Adjustment	Review changes suggested by Quinn Emmanuel to fiscal plan risks section of disclosure statement	0.40	720.00	288.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen,Katherine Anne	Senior	4/8/2021	T3 - Plan of Adjustment	Review comments received from other advisors on Disclosure Statement for edits before the next filing	1.10	445.00	489.50
Heath,Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Review craft beer circular letter from Hacienda	0.30	720.00	216.00
Kebhaj,Suhaib	Senior	4/8/2021	T3 - Long Term Projections	Review data availability matrix for ROI manual review	0.60	445.00	267.00
Tague,Robert	Executive Director	4/8/2021	T3 - Long Term Projections	Review draft FP chapter on POA to provide comments	0.30	810.00	243.00
Heath,Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Review email correspondence regarding questions and changes to letter regarding EITC changes	0.30	720.00	216.00
Heath,Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Review email from D. Mullins (EY) regarding pay go practices similar to PR	0.20	720.00	144.00
Good JR,Clark E	Manager	4/8/2021	T3 - Long Term Projections	Review exhibit detail for pensions chapter of the fiscal plan	1.60	519.00	830.40
Knapp,Nicole Penelope	Senior	4/8/2021	T3 - Long Term Projections	Review existing trucking deregulation files to identify latest regulatory changes	2.60	445.00	1,157.00
Morris,Michael Thomas	Senior	4/8/2021	T3 - Plan of Adjustment	Review GANNT social security implementation	2.20	405.00	891.00
Dubinsky,Shawn	Manager	4/8/2021	T3 - Long Term Projections	Review Gov. Pierluisi State fop Commonwealth Address and press release to understand position on LUMA contract and proposals of CW fiscal plan	0.20	595.00	119.00
Tan,Riyandi	Manager	4/8/2021	T3 - Long Term Projections	Review IFCU builds in projected fiscal plan to ensure allocation between funds are correct.	1.10	595.00	654.50
Mullins,Daniel R	Executive Director	4/8/2021	T3 - Long Term Projections	Review Land Freight Regulations estimation of price effect of freight on product prices for internal consumption and external export and distributional effects on income within sectors and populations	1.10	810.00	891.00
Tague,Robert	Executive Director	4/8/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Moran-Eserski,Javier	Senior	4/8/2021	T3 - Long Term Projections	Review legal counsel's review on the section 205 response letter re: improving property tax system prior to circulating a final version with the client	0.60	445.00	267.00
Tan,Riyandi	Manager	4/8/2021	T3 - Long Term Projections	Review macroeconomic projections of preliminary fiscal plan to determine impact.	0.70	595.00	416.50
Heath,Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Review notes from meeting with PRIDCO on 4/6/21 prepared by team	0.30	720.00	216.00
Eaton,Gregory William	Senior Manager	4/8/2021	T3 - Long Term Projections	Review of Budget related cost share matching funds.	0.80	720.00	576.00
Barati Stec,Izabella	Manager	4/8/2021	T3 - Long Term Projections	Review of the White Paper on trucking price increases in PR	0.80	595.00	476.00
Mullins,Daniel R	Executive Director	4/8/2021	T3 - Long Term Projections	Review Pay-go pensions system report on the prevalence in the US and instances of return from pre-funding to pay-go funding in the US state and Municipalities as an illustration for Puerto Rico	1.10	810.00	891.00
Tan,Riyandi	Manager	4/8/2021	T3 - Long Term Projections	Review PBA allocation to be incorporated in fiscal plan long term projections.	1.20	595.00	714.00
Panagiotakis,Sofia	Senior Manager	4/8/2021	T3 - Long Term Projections	Review PBA provided rent receipts compared to the projections in the fiscal plan.	0.40	720.00	288.00
Levy,Sheva R	Partner/Principal	4/8/2021	T3 - Long Term Projections	Review pension paygo projections for Citi	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	4/8/2021	T3 - Long Term Projections	Review pension provisions under plan of adjustment chapter of fiscal plan	0.40	721.00	288.40
Good JR,Clark E	Manager	4/8/2021	T3 - Long Term Projections	Review pensions chapter of the fiscal plan	1.70	519.00	882.30
Santambrogio,Juan	Executive Director	4/8/2021	T3 - Long Term Projections	Review plan of adjustment chapter of fiscal plan draft to ensure accurate description of pension treatment	0.60	810.00	486.00
Santambrogio,Juan	Executive Director	4/8/2021	T3 - Long Term Projections	Review preliminary formula and discretionary estimates on the additional federal funding HTA would likely have access to if HR2	0.60	810.00	486.00
Federer,Joshua Lee	Staff	4/8/2021	T3 - Long Term Projections	Review PRIDCO dashboard for purposes of QRM and ensuring data accuracy for external distribution	1.30	245.00	318.50
Canter,Matthew Alan	Manager	4/8/2021	T3 - Long Term Projections	Review PRIDCO dashboard for transmission to PRIDCO agency	0.80	595.00	476.00
Latham,Willow Genevieve	Senior	4/8/2021	T3 - Long Term Projections	Review prior notes on state program structures in preparation for EY internal call	0.60	445.00	267.00
Kebhaj,Suhaib	Senior	4/8/2021	T3 - Long Term Projections	Review progress in freight rate regulation analysis and provide guidance to staff on next steps	0.50	445.00	222.50
Gelfond,Hilary	Staff	4/8/2021	T3 - Long Term Projections	Review progress on Doing Business analysis and propose new iterations of model	1.10	245.00	269.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kebhaj,Suhaib	Senior	4/8/2021	T3 - Long Term Projections	Review regulatory text that relates to ROI calculation and incorporate into the ROI manual review report	2.10	445.00	934.50
Burr,Jeremy	Manager	4/8/2021	T3 - Long Term Projections	Review section 5.1.5 and 5.1.6 of the fiscal plan as it related to gross-ups to support recommendations to the FOMB	0.70	595.00	416.50
Panagiotakis,Sofia	Senior Manager	4/8/2021	T3 - Plan of Adjustment	Review slides showing fiscal plan deficits covered by pension trust.	0.40	720.00	288.00
Glavin,Amanda Jane	Senior	4/8/2021	T3 - Long Term Projections	Review states with a history of using PAYGO to finance expenses	2.30	445.00	1,023.50
Dubinsky,Shawn	Manager	4/8/2021	T3 - Long Term Projections	Review testimony from IEEFA on PREPA RFQ process and P3A selection process to understand the P3A selection and terms of LUMA OMA	0.40	595.00	238.00
Gelfond,Hilary	Staff	4/8/2021	T3 - Long Term Projections	Review text of Act 47 and prepare analysis of fiscal effects	0.80	245.00	196.00
Panagiotakis,Sofia	Senior Manager	4/8/2021	T3 - Long Term Projections	Review the budget decisions included by analysts in the fiscal plan decisions file to ensure it was incorporated correctly.	0.90	720.00	648.00
Burr,Jeremy	Manager	4/8/2021	T3 - Long Term Projections	Review the circular letter for the craft beer subsidy implementation to support other recent requests	0.40	595.00	238.00
Jacobsen,Katherine Anne	Senior	4/8/2021	T3 - Long Term Projections	Review the US Department of Education's comparisons of funding programs HEERF I, II, and III	1.40	445.00	623.00
Glavin,Amanda Jane	Senior	4/8/2021	T3 - Long Term Projections	Review the use of PAYGO in Chicago	1.60	445.00	712.00
Glavin,Amanda Jane	Senior	4/8/2021	T3 - Long Term Projections	Review the use of PAYGO in West Virginia including for firefighter pensions	1.80	445.00	801.00
Jacobsen,Katherine Anne	Senior	4/8/2021	T3 - Long Term Projections	Review various university's' CARES Act websites for examples of allowable reimbursable expenses by HEERF funds in order to assist the University of Puerto Rico	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	4/8/2021	T3 - Long Term Projections	Review various university's' CARES Act websites for examples of uses of HEERF funds in order to assist the University of Puerto Rico	0.80	445.00	356.00
Knapp,Nicole Penelope	Senior	4/8/2021	T3 - Long Term Projections	Review weekly release of unemployment claims from USDOL for deviations from past trends	0.70	445.00	311.50
Heath,Emma	Senior Manager	4/8/2021	T3 - Long Term Projections	Review COVID relief materials and updated data ahead of call with Endi regarding same.	0.80	720.00	576.00
Barati Stec,Izabella	Manager	4/8/2021	T3 - Long Term Projections	Review HB 296 on extra benefits for LIHTC housing	1.10	595.00	654.50
Barati Stec,Izabella	Manager	4/8/2021	T3 - Long Term Projections	Review the Fiscal Note on act 28, air traffic benefits	2.10	595.00	1,249.50
Panagiotakis,Sofia	Senior Manager	4/8/2021	T3 - Long Term Projections	Revise the budget decisions file for the file to incorporate additional changes.	0.30	720.00	216.00
Canter,Matthew Alan	Manager	4/8/2021	T3 - Long Term Projections	Send project management email for weekly to-do's and outline for various workstream deliverables	0.70	595.00	416.50
Rubin,Joshua A.	Staff	4/8/2021	T3 - Long Term Projections	Summarize bill sections amended by Puerto Rico Act 40 determining if there is a fiscal impact from changes	0.30	245.00	73.50
Ramirez,Aaron	Senior	4/8/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Aggregating quality of connection definitions (type/ reliability /latency /congestion) by state.	0.90	445.00	400.50
Ramirez,Aaron	Senior	4/8/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Aggregating quality of connection definitions (type/ reliability /latency /congestion) by state.	2.30	445.00	1,023.50
Dubinsky,Shawn	Manager	4/8/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Soutendijk,Tyler	Staff	4/8/2021	T3 - Long Term Projections	Update trucking deregulation analysis to compensate for relative importance of Puerto Rico trucking industry	0.90	245.00	220.50
Rubin,Joshua A.	Staff	4/8/2021	T3 - Long Term Projections	Prepare SAS model taking coefficients from US model to predict take-up of Supplemental Security Income in Puerto Rico in 2018	2.90	245.00	710.50
Rubin,Joshua A.	Staff	4/8/2021	T3 - Long Term Projections	Prepare SAS model to predict the take-up of Supplemental Nutrition Assistance Program in Puerto Rico given predicted Supplemental Security Income benefits	2.90	245.00	710.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Rubin,Joshua A.	Staff	4/8/2021	T3 - Long Term Projections	Prepare SAS model to predict the take-up of Supplemental Nutrition Assistance Program in the United States given predicted Supplemental Security Income benefits	2.90	245.00	710.50
Ramirez,Jessica I.	Senior	4/8/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/08/2021 for State Elections Commission for the 03/31/2021 testing period.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/8/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/08/2021 for Agricultural Insurance Corporation for the 03/31/2021 testing period.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/8/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/08/2021 for Office of the Commissioner of Financial Institutions for the 03/31/2021 testing period.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/8/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/08/2021 for Land Administration for the 03/31/2021 testing period.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/8/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/08/2021 for The Children's Trust for the 03/31/2021 testing period.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/8/2021	T3 - Plan of Adjustment	Review Oriental Bank statement received on 04/08/2021 for Puerto Rico Development Fund account ending in X392 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/8/2021	T3 - Plan of Adjustment	Review Oriental Bank statement received on 04/08/2021 for Puerto Rico Development Fund account ending in X986 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/8/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/08/2021 for Puerto Rico Development Fund for the 03/31/2021 testing period.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/8/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions sent from Puerto Rico Development Fund for account ending in X986 as of 04/08/2021.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	4/8/2021	T3 - Plan of Adjustment	Review signatory information for Puerto Rico Development Fund for the 03/31/2021 testing period to ensure all information is obtained.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	4/8/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/08/2021 for Medical Services Administration for the 03/31/2021 testing period.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/8/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 04/08/2021 for Department of Treasury account ending in X014 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/8/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 04/08/2021 for Department of Treasury account ending in X022 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/8/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 04/08/2021 for Department of Treasury account ending in X491 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/8/2021	T3 - Plan of Adjustment	Participate in meeting with J. Ramirez (EY) and J. Chan (EY) to discuss status of updates to December 31, 2020, cash balance report.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/8/2021	T3 - Plan of Adjustment	Participate in meeting with J. Ramirez (EY) and J. Chan (EY) to discuss status of March 31, 2020, rollforward procedures.	0.10	445.00	44.50
Sanchez-Riveron,Déborah	Staff	4/8/2021	T3 - Plan of Adjustment	Review documents related to multiple accounts to ensure correct linkage of documents to accounts in upload process to Relativity platform for information received as of 4/8/2021, to ensure for accurate testing of account balances.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	4/8/2021	T3 - Plan of Adjustment	Review information provided via email from US Bank regarding online access to Public Finance Corporation accounts for 3/31/2021 testing period cash balances requests.	0.80	245.00	196.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	4/8/2021	T3 - Plan of Adjustment	Participate in meeting with D. Sanchez-Riveron (EY) and J. Chan (EY) to discuss status of March 31, 2020, rollforward procedures.	0.30	245.00	73.50
Venkatramanan,Siddhu	Manager	4/8/2021	T3 - Plan of Adjustment	Perform analysis to identify action items after updates are implemented to the Relativity testing platform, to ensure accurate testing of account balances as of 4/8/2021	2.40	595.00	1,428.00
Chawla,Sonia	Manager	4/8/2021	T3 - Plan of Adjustment	Perform second level review over email to FOMB regarding information related to US Bank payments.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/8/2021	T3 - Plan of Adjustment	Review Relativity platform for new documents uploaded as of 04/08/2021 to efficiently meet 03/31/2021 reporting needs.	0.20	595.00	119.00
Chan,Jonathan	Manager	4/8/2021	T3 - Plan of Adjustment	Participate in meeting with J. Ramirez (EY) and J. Chan (EY) to discuss status of updates to December 31, 2020, cash balance report.	0.20	595.00	119.00
Chan,Jonathan	Manager	4/8/2021	T3 - Plan of Adjustment	Participate in meeting with J. Ramirez (EY) and J. Chan (EY) to discuss status of March 31, 2020, rollforward procedures.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/8/2021	T3 - Plan of Adjustment	Participate in meeting with D. Sanchez-Riveron (EY) and J. Chan (EY) to discuss status of March 31, 2020, rollforward procedures.	0.30	595.00	178.50
Sanchez-Riveron,Déborah	Staff	4/8/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 of 18 Authority for the Financing of Infrastructure of Puerto Rico accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/8/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 16 of 23 Electric Power Authority (PREPA) accounts held at the bank.	1.00	245.00	245.00
Sanchez-Riveron,Déborah	Staff	4/8/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 36 of 100 Housing Financing Authority accounts held at the bank.	2.70	245.00	661.50
Sanchez-Riveron,Déborah	Staff	4/8/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 of 11 Retirement System for Employees of the Government and Judiciary Retirement System accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/8/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 of 4 Teacher Retirement System accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/8/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Telecommunications Regulatory Board accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/8/2021	T3 - Plan of Adjustment	Analyze BNY Mellon web-platform transaction statements for 3/31/2021 testing period to obtain information for 4 of 11 Authority for the Financing of Infrastructure of Puerto Rico accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/8/2021	T3 - Plan of Adjustment	Analyze Citibank web-platform transaction statements for 3/31/2021 testing period to obtain information for 14 Electric Power Authority (PREPA) accounts held at the bank.	0.80	245.00	196.00
Sanchez-Riveron,Déborah	Staff	4/8/2021	T3 - Plan of Adjustment	Analyze First Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Department of Correction and Rehabilitation accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/8/2021	T3 - Plan of Adjustment	Analyze First Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 of 5 Electric Power Authority (PREPA) accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/8/2021	T3 - Plan of Adjustment	Analyze First Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 4 Institutional Trust of the National Guard of Puerto Rico accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/8/2021	T3 - Plan of Adjustment	Analyze Oriental Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 of 4 Electric Power Authority (PREPA) accounts held at the bank.	0.20	245.00	49.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	4/8/2021	T3 - Plan of Adjustment	Analyze Oriental Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 Institutional Trust of the National Guard of Puerto Rico accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/8/2021	T3 - Plan of Adjustment	Analyze US Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 Authority for the Financing of Infrastructure of Puerto Rico accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/8/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 40 of 100 Housing Financing Authority accounts held at the bank.	1.70	245.00	416.50
Neziroski,David	Staff	4/8/2021	T3 - Fee Applications / Retention	Continue to prepare the interim application	1.80	245.00	441.00
Berger,Daniel L.	Manager	4/9/2021	T3 - Long Term Projections	Additional updates to Earned Income Tax Credit letter to address comments by A Biggs	0.90	595.00	535.50
Meisel,Daniel	Staff	4/9/2021	T3 - Long Term Projections	Address various comments related to requested PRIDCO report changes from QRM.	0.90	245.00	220.50
Mullins,Daniel R	Executive Director	4/9/2021	T3 - Long Term Projections	Amend DDEC Regulation and ROI framework report and transmittal memo to FOMB for distribution to DDEC working group	2.40	810.00	1,944.00
Mackie,James	Executive Director	4/9/2021	T3 - Long Term Projections	Amend Earned Income Tax Credit letter in response to comments from A Biggs	2.60	810.00	2,106.00
Mullins,Daniel R	Executive Director	4/9/2021	T3 - Long Term Projections	Amend Regulation 7970 text	1.30	810.00	1,053.00
Glavin,Amanda Jane	Senior	4/9/2021	T3 - Long Term Projections	Amend the higher and lower estimates for the total fiscal impact of PC43	1.20	445.00	534.00
Barati Stec,Izabella	Manager	4/9/2021	T3 - Long Term Projections	Assess slot machine revenues in Puerto Rico, based on data available on Hacienda's website	1.40	595.00	833.00
Soutendijk,Tyler	Staff	4/9/2021	T3 - Long Term Projections	Calculate IMPLAN multipliers for economic impact of deregulation on trucking industry	0.90	245.00	220.50
Soutendijk,Tyler	Staff	4/9/2021	T3 - Long Term Projections	Calculate total economic impact of deregulation on trucking industry in Puerto Rico	2.40	245.00	588.00
Barati Stec,Izabella	Manager	4/9/2021	T3 - Long Term Projections	Collect the 2005 freight rates for general cargo in PR, comparing with the 2003 rates	1.20	595.00	714.00
Barati Stec,Izabella	Manager	4/9/2021	T3 - Long Term Projections	Compare the old version of the Incentive code to the provisions of Act 40, through sections 21-30	2.10	595.00	1,249.50
Barati Stec,Izabella	Manager	4/9/2021	T3 - Long Term Projections	Compare the two Bills on slot machine revenues, preparing a methodology	1.50	595.00	892.50
Meisel,Daniel	Staff	4/9/2021	T3 - Long Term Projections	Prepare PowerPoint slide for FOMB deck highlighting target PRIDCO and Land Authority real estate assets for monetization.	1.60	245.00	392.00
Nagarajan,Snigdha	Staff	4/9/2021	T3 - Long Term Projections	Debug issues arising when publishing clustering analysis map on app.powerbi	0.90	245.00	220.50
Gelfond,Hilary	Staff	4/9/2021	T3 - Long Term Projections	Draft and revise memo on supplemental security income, Supplemental Nutrition Assistance Program and low-income subsidy interaction effects	2.90	245.00	710.50
Mira,Francisco Jose	Senior Manager	4/9/2021	T3 - Long Term Projections	Draft Introductory section of the Program Structure document	1.80	720.00	1,296.00
Dubinsky,Shawn	Manager	4/9/2021	T3 - Long Term Projections	Draft meeting notes and follow up items on call with Lajas advisor regarding proposed 207 request and the financial capacity of Landfill operations and remediation proposed 207 request	0.20	595.00	119.00
Knapp,Nicole Penelope	Senior	4/9/2021	T3 - Long Term Projections	Draft methodology section of gross national product impact estimate to reflect gross national product contribution 0.03 pp to growth	2.90	445.00	1,290.50
Chepenik,Adam Brandon	Partner/Principal	4/9/2021	T3 - Long Term Projections	Draft new language for SSI in fiscal plan	0.40	870.00	348.00
Soutendijk,Tyler	Staff	4/9/2021	T3 - Long Term Projections	Draft results of economic impact study in memo for DDEC of Puerto Rico	1.40	245.00	343.00
Soutendijk,Tyler	Staff	4/9/2021	T3 - Long Term Projections	Draft script for new variations of regression analysis that factor in economic base change for Doing Business workstream	2.30	245.00	563.50
Yodice,Frank	Senior	4/9/2021	T3 - Long Term Projections	Amend write-up on the potential funding sources for the Puerto Rico Symphony Orchestra based on feedback, and add additional section on state and local Coronavirus Relief funds	1.90	445.00	845.50
Heath,Emma	Senior Manager	4/9/2021	T3 - Long Term Projections	Email correspondence with D. Berger (EY) and A. Chepenik (EY) regarding responses to Endi regarding COVID relief	0.40	720.00	288.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	4/9/2021	T3 - Long Term Projections	Email to D. Berger (EY) regarding review of fiscal plan chapter on EITC under ARP	0.20	720.00	144.00
Heath,Emma	Senior Manager	4/9/2021	T3 - Long Term Projections	Email to E. Barak (Proskauer) regarding slide added to PRIDCO presentation regarding Quinn Emmanuel letter	0.20	720.00	144.00
Heath,Emma	Senior Manager	4/9/2021	T3 - Long Term Projections	Email to Proskauer regarding information provided by disposal committee	0.20	720.00	144.00
Knapp,Nicole Penelope	Senior	4/9/2021	T3 - Long Term Projections	Estimate gross national product impact of trucking deregulation using IMPLAN multipliers for backward linkage	2.90	445.00	1,290.50
Knapp,Nicole Penelope	Senior	4/9/2021	T3 - Long Term Projections	Estimate gross national product impact of trucking deregulation with input-output modeling for forward linkage	2.40	445.00	1,068.00
Soutendijk,Tyler	Staff	4/9/2021	T3 - Long Term Projections	Examine academic literature on price elasticities for Puerto Rican trucking on GDP	1.90	245.00	465.50
Federer,Joshua Lee	Staff	4/9/2021	T3 - Long Term Projections	Incorporate feedback and changes provided by M Canter (EY), A Gregoire (EY) and E Anderson (EY) related to weekly status update deck	0.40	245.00	98.00
Federer,Joshua Lee	Staff	4/9/2021	T3 - Long Term Projections	Incorporate feedback provided by M Canter (EY) regarding additions to CW real estate disposition consideration list	0.80	245.00	196.00
Chepenik,Adam Brandon	Partner/Principal	4/9/2021	T3 - Long Term Projections	Make additional revisions to EITC parameters in letter for FOMB consideration	0.90	870.00	783.00
Ban,Menuka	Manager	4/9/2021	T3 - Long Term Projections	Model the economic direct GNP impact for the trucking deregulation based on the trucking industry expansion	2.30	595.00	1,368.50
Ban,Menuka	Manager	4/9/2021	T3 - Long Term Projections	Model the economic indirect and induced GNP and employment impact for the trucking deregulation	2.70	595.00	1,606.50
Ban,Menuka	Manager	4/9/2021	T3 - Long Term Projections	Model the forward linkage economic impact for the trucking deregulation	2.80	595.00	1,666.00
Panagiotakis,Sofia	Senior Manager	4/9/2021	T3 - Plan of Adjustment	Participate in a call with J. Santambrogio (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss plan of adjustment section of fiscal plan.	0.30	720.00	216.00
Tan,Riyandi	Manager	4/9/2021	T3 - Plan of Adjustment	Participate in a call with J. Santambrogio (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss plan of adjustment section of fiscal plan.	0.30	595.00	178.50
Santambrogio,Juan	Executive Director	4/9/2021	T3 - Plan of Adjustment	Participate in a call with J. Santambrogio (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss plan of adjustment section of fiscal plan.	0.30	810.00	243.00
Tague,Robert	Executive Director	4/9/2021	T3 - Long Term Projections	Participate in a call with R. Tague (EY), S. Dubinsky (EY), H. Nieves (AAFAF), R. Torres (AAFAF), and Y. Velez (Lajas advisor) to discuss the Lajas Landfill remediation status and related Sec 207 debt transaction request from the Municipality of Lajas seeking authorization to amend the proposed financing structure with the USDA	0.50	810.00	405.00
Dubinsky,Shawn	Manager	4/9/2021	T3 - Long Term Projections	Participate in a call with R. Tague (EY), S. Dubinsky (EY), H. Nieves (AAFAF), R. Torres (AAFAF), and Y. Velez (Lajas advisor) to discuss the Lajas Landfill remediation status and related Sec 207 debt transaction request from the Municipality of Lajas seeking authorization to amend the proposed financing structure with the USDA	0.50	595.00	297.50
Good JR,Clark E	Manager	4/9/2021	T3 - Long Term Projections	Participate in call with B Hartman (EY) and C Good (EY) to discuss current status of social security working group and associated pension workstreams	1.20	519.00	622.80
Hartman,Bryan A	Manager	4/9/2021	T3 - Long Term Projections	Participate in call with B Hartman (EY) and C Good (EY) to discuss current status of social security working group and associated pension workstreams	1.20	519.00	622.80
Berger,Daniel L.	Manager	4/9/2021	T3 - Long Term Projections	Participate in call with D Berger (EY) and A Chepenik (EY) to discuss modified Earned Income Tax Credit parameters	0.30	595.00	178.50
Chepenik,Adam Brandon	Partner/Principal	4/9/2021	T3 - Long Term Projections	Participate in call with D Berger (EY) and A Chepenik (EY) to discuss modified EITC parameters	0.30	870.00	261.00
Anderson,Evan W	Manager	4/9/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and J Federer (EY) to discuss changes to CW real estate monetization Powerpoint deck	0.40	595.00	238.00
Federer,Joshua Lee	Staff	4/9/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and J Federer (EY) to discuss changes to CW real estate monetization Powerpoint deck	0.40	245.00	98.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	4/9/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Burr (EY), A Chepenik (EY) to discuss PRIDCO RSA letter framing	0.60	595.00	357.00
Heath,Emma	Senior Manager	4/9/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Burr (EY), A Chepenik (EY) to discuss PRIDCO RSA letter framing	0.60	720.00	432.00
Chepenik,Adam Brandon	Partner/Principal	4/9/2021	T3 - Long Term Projections	Participate in call with E Heath (EY), J Burr (EY), A Chepenik (EY) to discuss PRIDCO RSA letter framing	0.60	870.00	522.00
Santambrogio,Juan	Executive Director	4/9/2021	T3 - Long Term Projections	Participate in call with Hacienda, FOMB, and advisors to discuss OCFO, ERP & CAFRs structuring and compliance. EY participants: A Chepenik (EY), J Santambrogio (EY), A Kleine (EY), E Health (EY)	0.30	810.00	243.00
Kleine,Andrew	Senior Manager	4/9/2021	T3 - Long Term Projections	Participate in call with Hacienda, FOMB, and advisors to discuss OCFO, ERP & CAFRs structuring and compliance. EY participants: A Chepenik (EY), J Santambrogio (EY), A Kleine (EY), E Health (EY)	0.30	720.00	216.00
Heath,Emma	Senior Manager	4/9/2021	T3 - Long Term Projections	Participate in call with Hacienda, FOMB, and advisors to discuss OCFO, ERP & CAFRs structuring and compliance. EY participants: A Chepenik (EY), J Santambrogio (EY), A Kleine (EY), E Health (EY)	0.30	720.00	216.00
Chepenik,Adam Brandon	Partner/Principal	4/9/2021	T3 - Long Term Projections	Participate in call with Hacienda, FOMB, and advisors to discuss OCFO, ERP & CAFRs structuring and compliance. EY participants: A Chepenik (EY), J Santambrogio (EY), A Kleine (EY), E Health (EY)	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	4/9/2021	T3 - Long Term Projections	Participate in call with J Davis (Mckinsey) and A Chepenik (EY) on EITC and crudita structures	0.20	870.00	174.00
Burr,Jeremy	Manager	4/9/2021	T3 - Long Term Projections	Participate in call with J. Burr (EY) and E. Heath (EY) regarding PRIDCO fiscal plan review deck and additional letter slide.	0.30	595.00	178.50
Heath,Emma	Senior Manager	4/9/2021	T3 - Long Term Projections	Participate in call with J. Burr (EY) and E. Heath (EY) regarding PRIDCO fiscal plan review deck and additional letter slide.	0.30	720.00	216.00
Yodice,Frank	Senior	4/9/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), E. Heath (EY), F. Yodice (EY) regarding potential funding sources from ARP for PR Orchestra	0.80	445.00	356.00
Heath,Emma	Senior Manager	4/9/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), E. Heath (EY), F. Yodice (EY) regarding potential funding sources from ARP for PR Orchestra	0.80	720.00	576.00
Jacobsen,Katherine Anne	Senior	4/9/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), E. Heath (EY), F. Yodice (EY) regarding potential funding sources from ARP for PR Orchestra	0.80	445.00	356.00
Federer,Joshua Lee	Staff	4/9/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) to discuss review of CW real estate disposition/monetization consideration list	0.40	245.00	98.00
Canter,Matthew Alan	Manager	4/9/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) to discuss review of CW real estate disposition/monetization consideration list	0.40	595.00	238.00
Gregoire,Alexandra	Manager	4/9/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY) and J Federer (EY) to discuss weekly status update deck and changes to workstream milestone tracking	0.50	595.00	297.50
Federer,Joshua Lee	Staff	4/9/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY) and J Federer (EY) to discuss weekly status update deck and changes to workstream milestone tracking	0.50	245.00	122.50
Anderson,Evan W	Manager	4/9/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY) and J Federer (EY) to discuss weekly status update deck and changes to workstream milestone tracking	0.50	595.00	297.50
Canter,Matthew Alan	Manager	4/9/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY) and J Federer (EY) to discuss weekly status update deck and changes to workstream milestone tracking	0.50	595.00	297.50
Tague,Robert	Executive Director	4/9/2021	T3 - Long Term Projections	Participate in call with R Tague (EY) and J Burr (EY) to discuss the POA terms to be included in the fiscal plan update	0.90	810.00	729.00
Burr,Jeremy	Manager	4/9/2021	T3 - Long Term Projections	Participate in call with R Tague (EY) and J Burr (EY) to discuss the POA terms to be included in the fiscal plan update	0.90	595.00	535.50
Panagiotakis,Sofia	Senior Manager	4/9/2021	T3 - Plan of Adjustment	Participate in call with R. Tan (EY) and S. Panagiotakis (EY) to discuss the POA section of the fiscal plan.	0.30	720.00	216.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tan,Riyandi	Manager	4/9/2021	T3 - Plan of Adjustment	Participate in call with R. Tan (EY) and S. Panagiotakis (EY) to discuss the POA section of the fiscal plan.	0.30	595.00	178.50
Santambrogio,Juan	Executive Director	4/9/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), J Santambrogio (EY), FOMB, Proskauer, ONB to discuss Act 80 implementation data provided by the government	0.60	810.00	486.00
Good JR,Clark E	Manager	4/9/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), J Santambrogio (EY), FOMB, Proskauer, ONB to discuss Act 80 implementation data provided by the government	0.60	519.00	311.40
Levy,Sheva R	Partner/Principal	4/9/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), J Santambrogio (EY), FOMB, Proskauer, ONB to discuss Act 80 implementation data provided by the government	0.60	721.00	432.60
Santambrogio,Juan	Executive Director	4/9/2021	T3 - Plan of Adjustment	Participate in discussion with Senator Zaragoza's staff, PJT, Citi, FOMB, and EY to discuss plan of adjustment terms. EY participants: J Santambrogio (EY) and A Chepenik (EY)	1.10	810.00	891.00
Chepenik,Adam Brandon	Partner/Principal	4/9/2021	T3 - Plan of Adjustment	Participate in discussion with Senator Zaragoza's staff, PJT, Citi, FOMB, and EY to discuss plan of adjustment terms. EY participants: J Santambrogio (EY) and A Chepenik (EY)	1.10	870.00	957.00
Santambrogio,Juan	Executive Director	4/9/2021	T3 - Long Term Projections	Participate in FOMB strategy session led by N Jaresko (FOMB) with board members and advisors. EY participants: A Chepenik (EY), J Santambrogio (EY), and G Malhotra (EY)	1.30	810.00	1,053.00
Malhotra,Gaurav	Partner/Principal	4/9/2021	T3 - Long Term Projections	Participate in FOMB strategy session led by N Jaresko (FOMB) with board members and advisors. EY participants: A Chepenik (EY), J Santambrogio (EY), and G Malhotra (EY)	1.30	870.00	1,131.00
Chepenik,Adam Brandon	Partner/Principal	4/9/2021	T3 - Long Term Projections	Participate in FOMB strategy session led by N Jaresko (FOMB) with board members and advisors. EY participants: A Chepenik (EY), J Santambrogio (EY), and G Malhotra (EY)	1.30	870.00	1,131.00
Santambrogio,Juan	Executive Director	4/9/2021	T3 - Creditor Mediation Support	Redacted	1.60	810.00	1,296.00
Malhotra,Gaurav	Partner/Principal	4/9/2021	T3 - Creditor Mediation Support	Redacted	1.60	870.00	1,392.00
Chepenik,Adam Brandon	Partner/Principal	4/9/2021	T3 - Creditor Mediation Support	Redacted	1.60	870.00	1,392.00
Santambrogio,Juan	Executive Director	4/9/2021	T3 - Long Term Projections	Participate in muni pilot decision meeting with N Jaresko (FOMB), G Ojeda (FOMB), M Glynn (EY), J Santambrogio (EY), and A Chepenik(EY)	0.90	810.00	729.00
Glynn,Melissa	Partner/Principal	4/9/2021	T3 - Long Term Projections	Participate in muni pilot decision meeting with N Jaresko (FOMB), G Ojeda (FOMB), M Glynn (EY), J Santambrogio (EY), and A Chepenik(EY)	0.90	870.00	783.00
Yodice,Frank	Senior	4/9/2021	T3 - Long Term Projections	Prepare a summary of the potential funding sources for the Puerto Rico Symphony Orchestra and provide information on the application process and eligible uses of funds.	2.40	445.00	1,068.00
Dubinsky,Shawn	Manager	4/9/2021	T3 - Long Term Projections	Prepare agenda and analysis for meeting with AAFAF and Lajas to discuss the Sec 207 request and remediation plant to partially close and expand waste cells at the Lajas Landfill	0.20	595.00	119.00
Kebhaj,Suhaib	Senior	4/9/2021	T3 - Long Term Projections	Prepare client ready draft of ROI manual review	2.10	445.00	934.50
Kebhaj,Suhaib	Senior	4/9/2021	T3 - Long Term Projections	Prepare detailed comments and review of DDEC administrative order 2020-.11	1.60	445.00	712.00
Jacobsen,Katherine Anne	Senior	4/9/2021	T3 - Long Term Projections	Prepare disbursement tracker for CRRSA Act funds in Puerto Rico	2.80	445.00	1,246.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mackie,James	Executive Director	4/9/2021	T3 - Long Term Projections	Prepare document statutory support for Puerto Rico being ineligible for ARP's advance CTC payments	0.50	810.00	405.00
Panagiotakis,Sofia	Senior Manager	4/9/2021	T3 - Long Term Projections	Prepare early retirement summary for HTA as requested by McKinsey.	0.30	720.00	216.00
Burr,Jeremy	Manager	4/9/2021	T3 - Long Term Projections	Prepare feedback on Notice of Violation for the PRIDCO fiscal plan to support review by the Oversight Board	0.80	595.00	476.00
Burr,Jeremy	Manager	4/9/2021	T3 - Long Term Projections	Prepare final draft of meeting notes for the PRIDCO due diligence meeting April 6, 2021	0.20	595.00	119.00
Burr,Jeremy	Manager	4/9/2021	T3 - Long Term Projections	Prepare final PRIDCO fiscal plan review deck for the Oversight Board incorporating comments from Adam Chepenik and Ginorly Maldonado	1.40	595.00	833.00
Canter,Matthew Alan	Manager	4/9/2021	T3 - Long Term Projections	Prepare flow-chart for weekly status deck and workstream update for FOMB	0.60	595.00	357.00
Heath,Emma	Senior Manager	4/9/2021	T3 - Long Term Projections	Prepare for meeting with Endi regarding COVID relief funding	0.60	720.00	432.00
Glavin,Amanda Jane	Senior	4/9/2021	T3 - Long Term Projections	Prepare initial write up on Fiscal Note PC43 on the total fiscal impact of the proposed legislation	2.40	445.00	1,068.00
Kebhaj,Suhaib	Senior	4/9/2021	T3 - Long Term Projections	Prepare modifications based on comments on ROI manual review	2.10	445.00	934.50
Mackie,James	Executive Director	4/9/2021	T3 - Long Term Projections	Prepare revisions to SSI and SNAP modeling based on ACS	1.90	810.00	1,539.00
Heath,Emma	Senior Manager	4/9/2021	T3 - Long Term Projections	Prepare slide for PRIDCO fiscal plan review deck regarding Quinn Emmanuel letter	0.80	720.00	576.00
Mullins,Daniel R	Executive Director	4/9/2021	T3 - Long Term Projections	Prepare SSI/SNAP identification of interaction across recipients and marginal effects of uptake population for SNAP	2.10	810.00	1,701.00
Kebhaj,Suhaib	Senior	4/9/2021	T3 - Long Term Projections	Prepare summary of data availability for DDEC ROI calculations	0.80	445.00	356.00
Glavin,Amanda Jane	Senior	4/9/2021	T3 - Long Term Projections	Prepare summary of PAYGO usage in the US historically and in recent years	1.30	445.00	578.50
Burr,Jeremy	Manager	4/9/2021	T3 - Long Term Projections	Prepare summary of the lease expiration issues to support legal guidance request regarding the PRIDCO portfolio	0.40	595.00	238.00
Burr,Jeremy	Manager	4/9/2021	T3 - Long Term Projections	Prepare summary slide of the bondholder letter to the Oversight Board for decisions	0.80	595.00	476.00
Glavin,Amanda Jane	Senior	4/9/2021	T3 - Long Term Projections	Prepare table for the PAYGO pensions and retiree HC for summary	1.80	445.00	801.00
Berger,Daniel L.	Manager	4/9/2021	T3 - Long Term Projections	Provide comments on fiscal plan sections on Earned Income Tax Credit / Child Tax Credit sections	1.70	595.00	1,011.50
Burr,Jeremy	Manager	4/9/2021	T3 - Long Term Projections	Provide feedback on the rum cover-over distribution to support updates to the fiscal plan	0.40	595.00	238.00
Yodice,Frank	Senior	4/9/2021	T3 - Long Term Projections	Research CARES and ARPA allocations to the National Endowment for the Arts and identify relevant documents to identify potential allocation opportunities for the Puerto Rico Symphony Orchestra, application process and the use of funds.	2.20	445.00	979.00
Yodice,Frank	Senior	4/9/2021	T3 - Long Term Projections	Research CARES and ARPA allocations to the shuttered venue operations grant and identify relevant documents to identify potential allocation opportunities for the Puerto Rico Symphony Orchestra, application process and the eligible use of funds.	1.80	445.00	801.00
Mira,Francisco Jose	Senior Manager	4/9/2021	T3 - Long Term Projections	Research RFP, Fiscal Plan, Strategic Plan to gather information for the Introductory section of the Program Structure document	2.10	720.00	1,512.00
Levy,Sheva R	Partner/Principal	4/9/2021	T3 - Long Term Projections	Respond via e-mail to questions from McKinsey related to paygo projections for fiscal plan	0.80	721.00	576.80
Leonis,Temisan	Senior	4/9/2021	T3 - Creditor Mediation Support	Redacted	2.40	445.00	1,068.00
Latham,Willow Genevieve	Senior	4/9/2021	T3 - Long Term Projections	Review additional state grant program precedents	1.30	445.00	578.50
Latham,Willow Genevieve	Senior	4/9/2021	T3 - Long Term Projections	Review and annotate PR Gigabit Island Plan to inform Program Structure introduction section	1.70	445.00	756.50
Heath,Emma	Senior Manager	4/9/2021	T3 - Long Term Projections	Review and update package for N. Jaresko (FOMB) review regarding PRIDCO fiscal plan submission	0.40	720.00	288.00
Mullins,Daniel R	Executive Director	4/9/2021	T3 - Long Term Projections	Review DDEC Act 60 regulations ROI framework integration	1.90	810.00	1,539.00
Mullins,Daniel R	Executive Director	4/9/2021	T3 - Long Term Projections	Review DDEC Act 60 specification of data requirements to implement framework	1.10	810.00	891.00
Tan,Riyandi	Manager	4/9/2021	T3 - Long Term Projections	Review decisions and adjustments to include in fiscal plan update.	1.10	595.00	654.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky,Shawn	Manager	4/9/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Levy,Sheva R	Partner/Principal	4/9/2021	T3 - Long Term Projections	Review draft letter from FOMB in response to proposed amendment to Act 81	0.20	721.00	144.20
Knapp,Nicole Penelope	Senior	4/9/2021	T3 - Long Term Projections	Review estimated impact of Puerto Rico trucking deregulation on sales to PR truckers	1.60	445.00	712.00
Powell,Marc	Executive Director	4/9/2021	T3 - Long Term Projections	Review EY team progress to date -- draft task 2 documents	1.10	810.00	891.00
Powell,Marc	Executive Director	4/9/2021	T3 - Long Term Projections	Review EY team progress to date -- draft task 3 documents	2.80	810.00	2,268.00
Jacobsen,Katherine Anne	Senior	4/9/2021	T3 - Long Term Projections	Review Federal Pandemic Oversight website for CRRSA Act spending	0.90	445.00	400.50
Mullins,Daniel R	Executive Director	4/9/2021	T3 - Long Term Projections	Review Land freight regulations effects on Puerto Rico GDP editing and review of presented findings for augmentation in revised report to FOMB	2.10	810.00	1,701.00
Leonis,Temisan	Senior	4/9/2021	T3 - Creditor Mediation Support	Redacted	0.20	445.00	89.00
Yang,Tianyi	Manager	4/9/2021	T3 - Long Term Projections	Review materials and draft questions to agencies	1.10	595.00	654.50
Santambrogio,Juan	Executive Director	4/9/2021	T3 - Plan of Adjustment	Review materials to be presented to Legislature representatives regarding plan of adjustment terms	0.50	810.00	405.00
Mackie,James	Executive Director	4/9/2021	T3 - Long Term Projections	Review method for modeling trucking deregulation in Puerto Rico	0.30	810.00	243.00
Gelfond,Hilary	Staff	4/9/2021	T3 - Long Term Projections	Review methodology for determining interaction effects of supplemental security income on low-income subsidy	2.90	245.00	710.50
Mullins,Daniel R	Executive Director	4/9/2021	T3 - Long Term Projections	Review of methodology and application to Fiscal Note Act 28 Airline incentives fiscal estimates	0.40	810.00	324.00
Leonis,Temisan	Senior	4/9/2021	T3 - Creditor Mediation Support	Redacted	1.60	445.00	712.00
Good JR,Clark E	Manager	4/9/2021	T3 - Long Term Projections	Review parameters that need to be modeled in order to incorporate Act 80 information from government into larger actuarial model	1.20	519.00	622.80
Latham,Willow Genevieve	Senior	4/9/2021	T3 - Long Term Projections	Review PR Fiscal Plan Broadband section to inform Program Structure introduction section	1.30	445.00	578.50
Leonis,Temisan	Senior	4/9/2021	T3 - Creditor Mediation Support	Redacted	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	4/9/2021	T3 - Long Term Projections	Review reported March unemployment numbers in Puerto Rico to update CRRSA spending	0.50	445.00	222.50
Good JR,Clark E	Manager	4/9/2021	T3 - Long Term Projections	Review requested additional FOMB requested edits to the pensions chapter of the fiscal plan prior to NAI review	1.60	519.00	830.40
Gelfond,Hilary	Staff	4/9/2021	T3 - Long Term Projections	Review ROI methodology report prior to submission	0.80	245.00	196.00
Jacobsen,Katherine Anne	Senior	4/9/2021	T3 - Long Term Projections	Review Small Business Administration's website for CRRSA Act spending across PPP loans	0.70	445.00	311.50
Mullins,Daniel R	Executive Director	4/9/2021	T3 - Long Term Projections	Review state and local use of pay-go for pension funding as an illustration for Puerto Rico	0.30	810.00	243.00
Panagiotakis,Sofia	Senior Manager	4/9/2021	T3 - Long Term Projections	Review the agency efficiencies section of the fiscal plan to propose revisions	1.30	720.00	936.00
Jacobsen,Katherine Anne	Senior	4/9/2021	T3 - Long Term Projections	Review the covid-relief funding bills for potential funding options for the Puerto Rico Orchestra	0.90	445.00	400.50
Panagiotakis,Sofia	Senior Manager	4/9/2021	T3 - Long Term Projections	Review the fiscal plan projections section of the fiscal plan to propose revisions	0.90	720.00	648.00
Santambrogio,Juan	Executive Director	4/9/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Jacobsen,Katherine Anne	Senior	4/9/2021	T3 - Long Term Projections	Review US Department of Education's website for CRRSA Act spending	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	4/9/2021	T3 - Long Term Projections	Review US Department of Health and Human Service's website for CRRSA Act spending	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	4/9/2021	T3 - Long Term Projections	Review US Department of Housing's website for CRRSA Act spending across PPP loans	0.30	445.00	133.50
Heath,Emma	Senior Manager	4/9/2021	T3 - Long Term Projections	Review write up on potential programs for Orchestra to use from ARP and CARES.	0.40	720.00	288.00
Kebhaj,Suhaib	Senior	4/9/2021	T3 - Long Term Projections	Review the latest draft of ROI manual review and recent additions to the report by staff	0.60	445.00	267.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Barati Stec, Izabella	Manager	4/9/2021	T3 - Long Term Projections	Review estimates for trucking deregulation	1.30	595.00	773.50
Dubinsky, Shawn	Manager	4/9/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky, Shawn	Manager	4/9/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky, Shawn	Manager	4/9/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Berger, Daniel L.	Manager	4/9/2021	T3 - Long Term Projections	Draft 3 sections of Earned Income Tax Credit letter to address comments from Andrew Biggs FOMB board member	1.90	595.00	1,130.50
Barati Stec, Izabella	Manager	4/9/2021	T3 - Long Term Projections	Setting low and high end limits for calculating gambling revenues (FN or RC 17)	1.40	595.00	833.00
Ramirez, Aaron	Senior	4/9/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Aggregating quality of connection definitions (type/ reliability /latency /congestion) by state.	2.20	445.00	979.00
Ramirez, Aaron	Senior	4/9/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Aggregating quality of connection definitions (type/ reliability /latency /congestion) by state.	2.30	445.00	1,023.50
Dubinsky, Shawn	Manager	4/9/2021	T3 - Long Term Projections	Update and revise Sec 207 presentation and FOMB letter to AAFAF regarding the Municipality of Dorado debt request to include equipment listing	0.20	595.00	119.00
Nagarajan, Snigdha	Staff	4/9/2021	T3 - Long Term Projections	Update 'Cluster Analysis' code to reflect changes in clustering for reduced number of properties	1.80	245.00	441.00
Gelfond, Hilary	Staff	4/9/2021	T3 - Long Term Projections	Update Earned Income Tax Credit letter to Congress, taking into account suggested revisions from Board members	0.80	245.00	196.00
Gelfond, Hilary	Staff	4/9/2021	T3 - Long Term Projections	Update LIS methodology memo to reflect modifications to methodology and data	1.10	245.00	269.50
Matla, Jonathan	Senior	4/9/2021	T3 - Long Term Projections	Update Notice of Violation comments for PRIDCO based upon leadership feedback	2.70	445.00	1,201.50
Nagarajan, Snigdha	Staff	4/9/2021	T3 - Long Term Projections	Update PRIDCO dashboard with output of clustering analysis with updated 'Cluster Radius (mile)' merger	1.20	245.00	294.00
Nagarajan, Snigdha	Staff	4/9/2021	T3 - Long Term Projections	Update 'Rent Steps' Analysis for PRIDCO based on 'Distance metrics latlong.xlsx' file to reflect averages and not total of rents	2.50	245.00	612.50
Gelfond, Hilary	Staff	4/9/2021	T3 - Long Term Projections	Update Supplemental Nutrition Assistance Program methodology memo to reflect modifications to methodology	1.70	245.00	416.50
Knapp, Nicole Penelope	Senior	4/9/2021	T3 - Long Term Projections	Update trucking deregulation draft to include forward and backward modeling estimates	2.70	445.00	1,201.50
Knapp, Nicole Penelope	Senior	4/9/2021	T3 - Long Term Projections	Update trucking deregulation estimates to reflect impact on gross national product using emailed contribution to growth of 0.03pp	2.90	445.00	1,290.50
Berger, Daniel L.	Manager	4/9/2021	T3 - Long Term Projections	Updates to economic multipliers for estimates of Social Security Income, Supplemental Nutrition Assistance Program and Low Income Subsidy for Proskauer (these multipliers are used to estimate the "VALUE ADD" economic impact of additional funding to the island)	2.10	595.00	1,249.50
Thind, Jehan	Senior Manager	4/9/2021	T3 - Long Term Projections	Update skeleton outline of the Program Structure Document based on notes from calls with team	0.70	720.00	504.00
Rubin, Joshua A.	Staff	4/9/2021	T3 - Long Term Projections	Prepare SAS model to predict the take-up of Supplemental Nutrition Assistance Program in Puerto Rico given predicted Supplemental Security Income benefits	2.40	245.00	588.00
Rubin, Joshua A.	Staff	4/9/2021	T3 - Long Term Projections	Prepare SAS model to predict the take-up of Supplemental Nutrition Assistance Program in the United States given predicted Supplemental Security Income benefits	2.40	245.00	588.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/9/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/09/2021 for Puerto Rico Police Bureau for the 03/31/2021 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/9/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/09/2021 for Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads for the 03/31/2021 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/9/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/09/2021 for Public Private Partnership Authority for the 03/31/2021 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/9/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis on 04/09/2021.	1.20	445.00	534.00
Ramirez, Jessica I.	Senior	4/9/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY) and J. Ramirez (EY) to discuss updates to the December 31, 2020, Cash Balance report as of 4/9/2021.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/9/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and J. Ramirez (EY) to discuss updates to the December 31, 2020, Cash Balance report as of 4/9/2021.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	4/9/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY), J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss March 31, 2020 account information for Public Finance Corporation accounts.	0.10	445.00	44.50
Sanchez-Riveron, Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Send request to eight financial institutions to request bank account information related to the March 31, 2021, reporting period for accountholders.	1.20	245.00	294.00
Sanchez-Riveron, Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Participate in call with A. Garcia (FOMB) to discuss outstanding information requests for the 3/31/2021 reporting period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY), J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss March 31, 2020 account information for Public Finance Corporation accounts.	0.10	245.00	24.50
Venkatramanan, Siddhu	Manager	4/9/2021	T3 - Plan of Adjustment	Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream as of 04/09/2021	2.60	595.00	1,547.00
Chawla, Sonia	Manager	4/9/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY) and J. Ramirez (EY) to discuss updates to the December 31, 2020, Cash Balance report as of 4/9/2021.	0.20	595.00	119.00
Chawla, Sonia	Manager	4/9/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY), J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss March 31, 2020 account information for Public Finance Corporation accounts.	0.10	595.00	59.50
Chawla, Sonia	Manager	4/9/2021	T3 - Plan of Adjustment	Prepare updates to the status update for engagement management on the cash requires for POA section of the December 31, 2020 cash balances report.	0.10	595.00	59.50
Chan, Jonathan	Manager	4/9/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and J. Ramirez (EY) to discuss updates to the December 31, 2020, Cash Balance report as of 4/9/2021.	0.40	595.00	238.00
Sanchez-Riveron, Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 911 Emergency System Bureau accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 5 of 6 Agricultural Insurance Corporation accounts held at the bank.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 Child Support Administration accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 12 Conservatory of Music Corporation of Puerto Rico accounts held at the bank.	0.60	245.00	147.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 10 Department of Economic Development and Commerce accounts held at the bank.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Department of Family accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 9 of 14 Economic Development Bank for Puerto Rico accounts held at the bank.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 2 of 23 Electric Power Authority (PREPA) accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Family and Children Administration accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 16 of 100 Housing Financing Authority accounts held at the bank.	0.80	245.00	196.00
Sanchez-Riveron,Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 4 Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 2 Puerto Rico Public Broadcasting Corporation accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 8 School of Plastic Arts and Design accounts held at the bank.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 4 Socioeconomic Development of the Family Administration accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Vocational Rehabilitation Administration accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze Citibank web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Economic Development Bank for Puerto Rico accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze First Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 2 of 5 Electric Power Authority (PREPA) accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze First Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 8 Housing Financing Authority accounts held at the bank.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze Oriental Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Authority for the Financing of Industrial, Tourist, Educational, Medical and Environmental Control Facilities accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/9/2021	T3 - Plan of Adjustment	Analyze US Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 23 Electric Power Authority (PREPA) accounts held at the bank.	0.90	245.00	220.50
Malhotra,Gaurav	Partner/Principal	4/9/2021	T3 - Creditor Mediation Support	Redacted	1.30	870.00	1,131.00
Neziroski,David	Staff	4/9/2021	T3 - Fee Applications / Retention	Add changes to January application per comments received	1.80	245.00	441.00
Mackie,James	Executive Director	4/10/2021	T3 - Long Term Projections	Amend modeling the effect of trucking regulations on GDP	1.40	810.00	1,134.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mullins, Daniel R	Executive Director	4/10/2021	T3 - Long Term Projections	Amend Land Freight report summary for fiscal plan of expected effects of land freight deregulation on GDP	1.60	810.00	1,296.00
Ban, Menuka	Manager	4/10/2021	T3 - Long Term Projections	Draft the methodology and the results showing total GNP impact from forward and backward linkages to the trucking sector	2.80	595.00	1,666.00
Ban, Menuka	Manager	4/10/2021	T3 - Long Term Projections	Finalize the summary of findings draft and email to R. Fuentes (FOMB) and L. Rosso (FOMB) on the economic impact estimate of the trucking deregulation	1.60	595.00	952.00
Zipfel, Nathan	Staff	4/10/2021	T3 - Long Term Projections	Research Energy-related programs in HR2 that provide potential funding to PR	2.20	245.00	539.00
Santambrogio, Juan	Executive Director	4/10/2021	T3 - Long Term Projections	Review estimated costs related to agreement with teachers union to be included in fiscal plan projections	0.70	810.00	567.00
Mackie, James	Executive Director	4/10/2021	T3 - Long Term Projections	Review trucking prices in Puerto Rico and the US to use in the analysis of trucking regulations on Puerto Rico GDP	1.80	810.00	1,458.00
Knapp, Nicole Penelope	Senior	4/10/2021	T3 - Long Term Projections	Revise forward and backward linkage estimates to include the impact of increases prices under Circular 2020-35 on gross national product	2.90	445.00	1,290.50
Ban, Menuka	Manager	4/10/2021	T3 - Long Term Projections	Update the economic impact estimates based on the comments from D. Mullins (EY) and J. Mackie (EY) for the trucking deregulation	2.90	595.00	1,725.50
Knapp, Nicole Penelope	Senior	4/10/2021	T3 - Long Term Projections	Validate US regional prices used in Scenario A of trucking deregulation model. Validate Puerto Rico's price schedule increase under Circular 2020-35.	2.60	445.00	1,157.00
LeBlanc, Samantha	Senior	4/11/2021	T3 - Long Term Projections	Analyze updated FY21 Fiscal Plan to map to FY22 budget.	1.10	445.00	489.50
Chepenik, Adam Brandon	Partner/Principal	4/11/2021	T3 - Long Term Projections	Amend plan of adjustment section of fiscal plan	0.40	870.00	348.00
Heath, Emma	Senior Manager	4/11/2021	T3 - Long Term Projections	Email response to F. Hernandez (McKinsey) regarding comments on fiscal plan estimates of COVID-19 relief.	0.60	720.00	432.00
Heath, Emma	Senior Manager	4/11/2021	T3 - Long Term Projections	Email to R. Fuentes (FOMB) regarding information to provide Endi regarding queries on COVID-19 federal relief.	0.60	720.00	432.00
Heath, Emma	Senior Manager	4/11/2021	T3 - Long Term Projections	Email to S. Levy (EY) regarding briefing document for PR Symphony Orchestra	0.20	720.00	144.00
Panagiotakis, Sofia	Senior Manager	4/11/2021	T3 - Long Term Projections	Incorporate additional detail in the POA section of the fiscal plan as requested by N. Jaresko (FOMB).	0.80	720.00	576.00
Chepenik, Adam Brandon	Partner/Principal	4/11/2021	T3 - Long Term Projections	Make edits to history of promesa section in chapter 2 of the fiscal plan	1.90	870.00	1,653.00
Chepenik, Adam Brandon	Partner/Principal	4/11/2021	T3 - Long Term Projections	Make edits to tax compliance section requirements in the fiscal plan	1.30	870.00	1,131.00
Chepenik, Adam Brandon	Partner/Principal	4/11/2021	T3 - Long Term Projections	Make edits to tax gross up language in Chapter 5 of the fiscal plan	0.70	870.00	609.00
LeBlanc, Samantha	Senior	4/11/2021	T3 - Long Term Projections	Map general fund opex from draft fiscal plan to FY22 budget.	1.10	445.00	489.50
LeBlanc, Samantha	Senior	4/11/2021	T3 - Long Term Projections	Map general fund payroll from draft fiscal plan to FY22 budget.	1.20	445.00	534.00
LeBlanc, Samantha	Senior	4/11/2021	T3 - Long Term Projections	Map special revenue from draft fiscal plan to FY22 budget.	0.90	445.00	400.50
LeBlanc, Samantha	Senior	4/11/2021	T3 - Long Term Projections	Map special revenue funds payroll from draft fiscal plan to FY22 budget.	0.80	445.00	356.00
Santambrogio, Juan	Executive Director	4/11/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB) and J Santambrogio (EY) to discuss plan of adjustment items to be included in fiscal plan	0.30	810.00	243.00
Santambrogio, Juan	Executive Director	4/11/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), G Maldonado (FOMB), J Santambrogio (EY) and McKinsey team to discuss fiscal plan projections	0.90	810.00	729.00
Levy, Sheva R	Partner/Principal	4/11/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and M Lopez (FOMB) to review consolidation of POA and pension chapter in fiscal plan document	0.20	721.00	144.20
Levy, Sheva R	Partner/Principal	4/11/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Ortiz (FOMB) and M Lopez (FOMB) to discuss NAJ edits to fiscal plan pension chapter	0.70	721.00	504.70
Panagiotakis, Sofia	Senior Manager	4/11/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY) and A Chepenik (EY) to discuss plan of adjustment section edits to the fiscal plan.	0.30	720.00	216.00
Chepenik, Adam Brandon	Partner/Principal	4/11/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY) and A Chepenik (EY) to discuss plan of adjustment section edits to the fiscal plan.	0.30	870.00	261.00
Panagiotakis, Sofia	Senior Manager	4/11/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to discuss the updated FY21 Fiscal Plan.	0.90	720.00	648.00
LeBlanc, Samantha	Senior	4/11/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to discuss the updated FY21 Fiscal Plan.	0.90	445.00	400.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tan,Riyandi	Manager	4/11/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to discuss the updated FY21 Fiscal Plan.	0.90	595.00	535.50
Panagiotakis,Sofia	Senior Manager	4/11/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), and McKinsey team to discuss SRF revenue surplus in Fiscal Plan.	0.50	720.00	360.00
LeBlanc,Samantha	Senior	4/11/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), and McKinsey team to discuss SRF revenue surplus in Fiscal Plan.	0.50	445.00	222.50
Tan,Riyandi	Manager	4/11/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), and McKinsey team to discuss SRF revenue surplus in Fiscal Plan.	0.50	595.00	297.50
Zipfel,Nathan	Staff	4/11/2021	T3 - Long Term Projections	Research Energy-related programs in HR2 that provide potential funding to PR	1.70	245.00	416.50
Heath,Emma	Senior Manager	4/11/2021	T3 - Long Term Projections	Review and update briefing document for PR Symphony Orchestra regarding COVID relief benefit options.	1.60	720.00	1,152.00
Heath,Emma	Senior Manager	4/11/2021	T3 - Long Term Projections	Review COVID-19 relief estimates provided by Mckinsey to be included in fiscal plan, compare to internal estimates of same	1.10	720.00	792.00
Levy,Sheva R	Partner/Principal	4/11/2021	T3 - Long Term Projections	Review edits needed to FP chapter for NAJ comments	1.70	721.00	1,225.70
Levy,Sheva R	Partner/Principal	4/11/2021	T3 - Long Term Projections	Review edits to plan of adjustment description pension chapter of fiscal plan	0.60	721.00	432.60
Mackie,James	Executive Director	4/11/2021	T3 - Long Term Projections	Review EY trucking deregulation analysis	1.90	810.00	1,539.00
Levy,Sheva R	Partner/Principal	4/11/2021	T3 - Long Term Projections	Review implementation steps needed for execution of pension measures	0.80	721.00	576.80
Santambrogio,Juan	Executive Director	4/11/2021	T3 - Long Term Projections	Review plan of adjustment information to be included in POA chapter of the fiscal plan	0.90	810.00	729.00
LeBlanc,Samantha	Senior	4/11/2021	T3 - Long Term Projections	Review SRF revenue adjustments for FY21 Fiscal Plan.	0.90	445.00	400.50
Good JR,Clark E	Manager	4/11/2021	T3 - Long Term Projections	Revise pension chapter in the fiscal plan chapter to incorporate edits suggested by NAJ (FOMB)	1.90	519.00	986.10
Malhotra,Gaurav	Partner/Principal	4/11/2021	T3 - Long Term Projections	Review of updated comments in connection with updated chapters in fiscal plan	1.90	870.00	1,653.00
Matla,Jonathan	Senior	4/12/2021	T3 - Long Term Projections	Address leadership feedback comments on the 2021 PRIDCO FP review PowerPoint	2.10	445.00	934.50
Meisel,Daniel	Staff	4/12/2021	T3 - Long Term Projections	Aggregate various provided PBA datasets into a singular source file.	0.40	245.00	98.00
Mackie,James	Executive Director	4/12/2021	T3 - Long Term Projections	Amend Earned Income Tax Credit discussion in Fiscal Plan	0.80	810.00	648.00
Mullins,Daniel R	Executive Director	4/12/2021	T3 - Long Term Projections	Amend Fiscal Plan Chapter 16 Tax Compliance sections of Act 60 regulation requirements to improve operation of incentives code	2.90	810.00	2,349.00
Dubinsky,Shawn	Manager	4/12/2021	T3 - Long Term Projections	Analyze Municipality of Lajas financial performance and fund balances by analyzing 2017-2020 Audited Financial Statements to identify historical trends and assess fund balances and determine debt repayment capacity	0.70	595.00	416.50
Tan,Riyandi	Manager	4/12/2021	T3 - Long Term Projections	Analyze draft fiscal plan baseline adjustments to determine if amounts are being captured appropriately.	1.20	595.00	714.00
Good JR,Clark E	Manager	4/12/2021	T3 - Long Term Projections	Analyze impact of modifying COLA coding to fix cut calculation for system 2000 benefits	1.40	519.00	726.60
Good JR,Clark E	Manager	4/12/2021	T3 - Long Term Projections	Analyze system 2000 cut amounts by comparing calculation methods from the prior year to current to identify source of differences	1.40	519.00	726.60
Stricklin,Todd	Senior	4/12/2021	T3 - Long Term Projections	Calculate PREPA-ERS net employer contributions in the current system state amortized until 2049 with 2020 valuation data assuming 1.5% less asset returns	1.20	405.00	486.00
Barati Stec,Izabella	Manager	4/12/2021	T3 - Long Term Projections	Calculate GNP effect of deregulation with 35% increase of tariffs,	1.60	595.00	952.00
Barati Stec,Izabella	Manager	4/12/2021	T3 - Long Term Projections	Review and compare PR current competitive freight rate for less than 10 miles, 10 -20 miles, 30-80 miles and above	2.10	595.00	1,249.50
Barati Stec,Izabella	Manager	4/12/2021	T3 - Long Term Projections	Review and compare PR freight rate from 2003 to 2020 for general cargo	1.80	595.00	1,071.00
Barati Stec,Izabella	Manager	4/12/2021	T3 - Long Term Projections	Compare Act 47 provisions on healthcare professionals' benefits with the corresponding sections of the Incentives Code	1.40	595.00	833.00
Latham,Willow Genevieve	Senior	4/12/2021	T3 - Long Term Projections	Compile and add to research on existing federal broadband funding programs for update to fiscal plan broadband section	2.30	445.00	1,023.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Matla,Jonathan	Senior	4/12/2021	T3 - Long Term Projections	Compile variance report for PRIDCO cash balances between the stated amount in the AFAAF report versus the bank balance	2.40	445.00	1,068.00
Almbaid,Nahla	Staff	4/12/2021	T3 - Long Term Projections	Complete PRDOL disbursement data analysis for March data	1.90	245.00	465.50
LeBlanc,Samantha	Senior	4/12/2021	T3 - Long Term Projections	Draft measures based on fiscal plan to include in the FY22 budget.	1.00	445.00	445.00
Gregoire,Alexandra	Manager	4/12/2021	T3 - Long Term Projections	Data analysis on PBA school to link codes throughout all provided files.	1.40	595.00	833.00
Jacobsen,Katherine Anne	Senior	4/12/2021	T3 - Long Term Projections	Draft email with list of agencies summarizing which expected FY22 grants the Commonwealth gets under each	0.70	445.00	311.50
Campbell,Nnaji-Semayi	Senior	4/12/2021	T3 - Long Term Projections	Draft fiscal plan section on new federal funds for broadband and implication on fiscal plan program	1.70	445.00	756.50
Latham,Willow Genevieve	Senior	4/12/2021	T3 - Long Term Projections	Draft fiscal plan update based on research on existing federal broadband programs	1.90	445.00	845.50
Jacobsen,Katherine Anne	Senior	4/12/2021	T3 - Long Term Projections	Draft slide summarizing allocation, disbursement, and remaining amounts of Puerto Rico CRRSA funding	1.30	445.00	578.50
Mira,Francisco Jose	Senior Manager	4/12/2021	T3 - Long Term Projections	Amend and update draft 2021 Fiscal Plan Broadband Section, including adding notes on Broadband Infrastructure Plan benefits	1.60	720.00	1,152.00
Mira,Francisco Jose	Senior Manager	4/12/2021	T3 - Long Term Projections	Amend and update draft 2021 Fiscal Plan Broadband Section, including adding notes on how the PR Broadband program complements federal broadband programs, and description of the Broadband program and Grant Administrator	2.10	720.00	1,512.00
Chepenik,Adam Brandon	Partner/Principal	4/12/2021	T3 - Long Term Projections	Amend EITC language in fiscal plan chapter 8	0.60	870.00	522.00
Heath,Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Email correspondence with F. Hernandez (McKinsey) regarding broadband provisions of COVID relief	0.30	720.00	216.00
Heath,Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Email to E. Barak (Proskauer) regarding response to Quinn Emanuel regarding PRIDCO	0.20	720.00	144.00
Heath,Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Email to E. Barak (Proskauer) regarding revised timing of required draft response to Quinn Emanuel regarding PRIDCO	0.20	720.00	144.00
Heath,Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Email to E. Barak Proskauer) regarding prior response to Quinn Emanuel main points of proposed response to Quinn Emanuel regarding PRIDCO	0.40	720.00	288.00
Heath,Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Email to E. Barak Proskauer) with preliminary feedback on draft response to Quinn Emanuel regarding PRIDCO	0.40	720.00	288.00
Heath,Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Email to F. Hernandez (McKinsey) regarding broadband COVID relief spending data.	0.20	720.00	144.00
Heath,Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Email to F. Yodice (EY) regarding broadband deliverable required for fiscal plan.	0.20	720.00	144.00
Heath,Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Email to FOMB regarding status of PRIDCO materials review	0.20	720.00	144.00
Gelfond,Hilary	Staff	4/12/2021	T3 - Long Term Projections	Estimate the fiscal impacts of qualifying doctors provision of Act 47	2.90	245.00	710.50
Gelfond,Hilary	Staff	4/12/2021	T3 - Long Term Projections	Finalize changes to Earned Income Tax Credit letter prior to submission	1.20	245.00	294.00
Soutendijk,Tyler	Staff	4/12/2021	T3 - Long Term Projections	Finalize R script for employment, ratio regression method in Opportunity Gap Analysis	1.40	245.00	343.00
Eaton,Gregory William	Senior Manager	4/12/2021	T3 - Long Term Projections	Edit Fiscal Plan Language around Parametric Insurance	0.60	720.00	432.00
Knapp,Nicole Penelope	Senior	4/12/2021	T3 - Long Term Projections	Generate historic series for prices of trucking per mile including 2003 and 2005 schedules	2.90	445.00	1,290.50
Federer,Joshua Lee	Staff	4/12/2021	T3 - Long Term Projections	Incorporate feedback provided by M Canter (EY) to CW real estate disposition consideration list to reflect changes to sale limitation rationale	0.80	245.00	196.00
Heath,Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Instruction to J. Burr (EY) and J. Matla (EY) regarding cash balance reporting for response to Quinn Emanuel regarding PRIDCO	0.30	720.00	216.00
Chepenik,Adam Brandon	Partner/Principal	4/12/2021	T3 - Long Term Projections	Make additional edits to EITC materials based on feedback received	0.70	870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	4/12/2021	T3 - Long Term Projections	Make additional edits to EITC materials for S Zaragoza (legislature) discussion on structuring revisions	0.80	870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	4/12/2021	T3 - Long Term Projections	Make additional edits to tax compliance section in fiscal plan based on conversation with D Mullins (EY)	0.70	870.00	609.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tan,Riyandi	Manager	4/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Santambrogio,Juan	Executive Director	4/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Angus,Barbara	Partner/Principal	4/12/2021	T3 - Long Term Projections	Participate in a call with N Jaresko (FOMB), A Chepenik (EY), B Angus (EY), J Mackie (EY), E Heath (EY), J Santambrogio (EY), and GR team to discuss GILTI change implications from global tax regime and OECD pillar 2 efforts	1.30	870.00	1,131.00
Mackie,James	Executive Director	4/12/2021	T3 - Long Term Projections	Participate in a call with N Jaresko (FOMB), A Chepenik (EY), B Angus (EY), J Mackie (EY), E Heath (EY), J Santambrogio (EY), and GR team to discuss GILTI change implications from global tax regime and OECD pillar 2 efforts	1.30	810.00	1,053.00
Santambrogio,Juan	Executive Director	4/12/2021	T3 - Long Term Projections	Participate in a call with N Jaresko (FOMB), A Chepenik (EY), B Angus (EY), J Mackie (EY), E Heath (EY), J Santambrogio (EY), and GR team to discuss GILTI change implications from global tax regime and OECD pillar 2 efforts	1.30	810.00	1,053.00
Heath,Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Participate in a call with N Jaresko (FOMB), A Chepenik (EY), B Angus (EY), J Mackie (EY), E Heath (EY), J Santambrogio (EY), and GR team to discuss GILTI change implications from global tax regime and OECD pillar 2 efforts	1.30	720.00	936.00
Chepenik,Adam Brandon	Partner/Principal	4/12/2021	T3 - Long Term Projections	Participate in a call with N Jaresko (FOMB), A Chepenik (EY), B Angus (EY), J Mackie (EY), E Heath (EY), J Santambrogio (EY), and GR team to discuss GILTI change implications from global tax regime and OECD pillar 2 efforts	1.30	870.00	1,131.00
Tague,Robert	Executive Director	4/12/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00
Dubinsky,Shawn	Manager	4/12/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Angus,Barbara	Partner/Principal	4/12/2021	T3 - Plan of Adjustment	Participate in call with B Angus (EY), J Mackie (EY), A Chepenik (EY), E Heath (EY), and E Dinnen (EY) to discuss GILTI provision changes impact on manufacturing operation revenue forecast	0.40	870.00	348.00
Mackie,James	Executive Director	4/12/2021	T3 - Plan of Adjustment	Participate in call with B Angus (EY), J Mackie (EY), A Chepenik (EY), E Heath (EY), and E Dinnen (EY) to discuss GILTI provision changes impact on manufacturing operation revenue forecast	0.40	810.00	324.00
Heath,Emma	Senior Manager	4/12/2021	T3 - Plan of Adjustment	Participate in call with B Angus (EY), J Mackie (EY), A Chepenik (EY), E Heath (EY), and E Dinnen (EY) to discuss GILTI provision changes impact on manufacturing operation revenue forecast	0.40	720.00	288.00
Chepenik,Adam Brandon	Partner/Principal	4/12/2021	T3 - Plan of Adjustment	Participate in call with B Angus (EY), J Mackie (EY), A Chepenik (EY), E Heath (EY), and E Dinnen (EY) to discuss GILTI provision changes impact on manufacturing operation revenue forecast	0.40	870.00	348.00
Dinnen,Eric	Senior Manager	4/12/2021	T3 - Plan of Adjustment	Participate in call with B Angus (EY), J Mackie (EY), A Chepenik (EY), E Heath (EY), and E Dinnen (EY) to discuss GILTI provision changes impact on manufacturing operation revenue forecast	0.40	720.00	288.00
Chepenik,Adam Brandon	Partner/Principal	4/12/2021	T3 - Creditor Mediation Support	Redacted	0.20	870.00	174.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Latham, Willow Genevieve	Senior	4/12/2021	T3 - Long Term Projections	Participate in call with C. Carbone (EY Office of Public Policy), K. Kennedy (EY Office of Public Policy), W. Latham (EY), F. Mira (EY), M. Powell (EY), N. Campbell (EY) to discuss latest developments of proposed American Jobs Act	0.60	445.00	267.00
Campbell, Nnaji-Semayi	Senior	4/12/2021	T3 - Long Term Projections	Participate in call with C. Carbone (EY Office of Public Policy), K. Kennedy (EY Office of Public Policy), W. Latham (EY), F. Mira (EY), M. Powell (EY), N. Campbell (EY) to discuss latest developments of proposed American Jobs Act	0.60	445.00	267.00
Mira, Francisco Jose	Senior Manager	4/12/2021	T3 - Long Term Projections	Participate in call with C. Carbone (EY Office of Public Policy), K. Kennedy (EY Office of Public Policy), W. Latham (EY), F. Mira (EY), M. Powell (EY), N. Campbell (EY) to discuss latest developments of proposed American Jobs Act	0.60	720.00	432.00
Powell, Marc	Executive Director	4/12/2021	T3 - Long Term Projections	Participate in call with C. Carbone (EY Office of Public Policy), K. Kennedy (EY Office of Public Policy), W. Latham (EY), F. Mira (EY), M. Powell (EY), N. Campbell (EY) to discuss latest developments of proposed American Jobs Act	0.60	810.00	486.00
Berger, Daniel L.	Manager	4/12/2021	T3 - Long Term Projections	Participate in call with D Berger (EY) and A Chepenik (EY) to further discuss changes to Earned Income Tax Credit letter	0.20	595.00	119.00
Chepenik, Adam Brandon	Partner/Principal	4/12/2021	T3 - Long Term Projections	Participate in call with D Berger (EY) and A Chepenik (EY) to further discuss changes to Earned Income Tax Credit letter	0.20	870.00	174.00
Mullins, Daniel R	Executive Director	4/12/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY) and A Chepenik (EY) to discuss tax compliance edits in fiscal plan	0.20	810.00	162.00
Chepenik, Adam Brandon	Partner/Principal	4/12/2021	T3 - Long Term Projections	Participate in call with D Mullins (EY) and A Chepenik (EY) to discuss tax compliance edits in fiscal plan	0.20	870.00	174.00
Heath, Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Participate in call with E. Barak (Proskauer) and E Heath (EY) regarding response to Quinn Emanuel regarding PRIDCO	0.10	720.00	72.00
Yodice, Frank	Senior	4/12/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) to discuss the current status of CRRSA COVID relief spending. Identify areas that need additional research and discuss government agencies that may be able to provide additional insight.	0.80	445.00	356.00
Heath, Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) to discuss the current status of CRRSA COVID relief spending. Identify areas that need additional research and discuss government agencies that may be able to provide additional insight.	0.80	720.00	576.00
Jacobsen, Katherine Anne	Senior	4/12/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) to discuss the current status of CRRSA COVID relief spending. Identify areas that need additional research and discuss government agencies that may be able to provide additional insight.	0.80	445.00	356.00
Heath, Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY) and F. Hernandez (McKinsey) to discuss COVID relief programs to expand broadband access, for use in the FOMB Fiscal Plan.	0.40	720.00	288.00
Jacobsen, Katherine Anne	Senior	4/12/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY) and F. Hernandez (McKinsey) to discuss COVID relief programs to expand broadband access, for use in the FOMB Fiscal Plan.	0.40	445.00	178.00
Yodice, Frank	Senior	4/12/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY) and F. Hernandez (McKinsey) to discuss COVID relief programs to expand broadband access.	0.40	445.00	178.00
Panagiotakis, Sofia	Senior Manager	4/12/2021	T3 - Creditor Mediation Support	Redacted	1.40	720.00	1,008.00
Santambrogio, Juan	Executive Director	4/12/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Chepenik, Adam Brandon	Partner/Principal	4/12/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Panagiotakis,Sofia	Senior Manager	4/12/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), R. Tan (EY) and S. Panagiotakis (EY) to discuss the revisions to the fiscal plan model.	0.40	720.00	288.00
Tan,Riyandi	Manager	4/12/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), R. Tan (EY) and S. Panagiotakis (EY) to discuss the revisions to the fiscal plan model.	0.40	595.00	238.00
Santambrogio,Juan	Executive Director	4/12/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), R. Tan (EY) and S. Panagiotakis (EY) to discuss the revisions to the fiscal plan model.	0.40	810.00	324.00
Federer,Joshua Lee	Staff	4/12/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer(EY) to discuss real estate disposal considerations	0.30	245.00	73.50
Canter,Matthew Alan	Manager	4/12/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer(EY) to discuss real estate disposal considerations	0.30	595.00	178.50
Gregoire,Alexandra	Manager	4/12/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA schools analysis	0.60	595.00	357.00
Meisel,Daniel	Staff	4/12/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA schools analysis	0.60	245.00	147.00
Federer,Joshua Lee	Staff	4/12/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA schools analysis	0.60	245.00	147.00
Chen,Shi	Senior	4/12/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA schools analysis	0.60	445.00	267.00
Anderson,Evan W	Manager	4/12/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA schools analysis	0.60	595.00	357.00
Canter,Matthew Alan	Manager	4/12/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA schools analysis	0.60	595.00	357.00
Tague,Robert	Executive Director	4/12/2021	T3 - Plan of Adjustment	Participate in call with P Possinger (Proskauer), M Lopez (FOMB), C Good (EY), S Levy (EY), R Tague (EY) and J Santambrogio (EY) about cut implementation provisions in plan of adjustment	0.80	810.00	648.00
Santambrogio,Juan	Executive Director	4/12/2021	T3 - Plan of Adjustment	Participate in call with P Possinger (Proskauer), M Lopez (FOMB), C Good (EY), S Levy (EY), R Tague (EY) and J Santambrogio (EY) about cut implementation provisions in plan of adjustment	0.80	810.00	648.00
Good JR,Clark E	Manager	4/12/2021	T3 - Plan of Adjustment	Participate in call with P Possinger (Proskauer), M Lopez (FOMB), C Good (EY), S Levy (EY), R Tague (EY) and J Santambrogio (EY) about cut implementation provisions in plan of adjustment	0.80	519.00	415.20
Levy,Sheva R	Partner/Principal	4/12/2021	T3 - Plan of Adjustment	Participate in call with P Possinger (Proskauer), M Lopez (FOMB), C Good (EY), S Levy (EY), R Tague (EY) and J Santambrogio (EY) about cut implementation provisions in plan of adjustment	0.80	721.00	576.80
Chepenik,Adam Brandon	Partner/Principal	4/12/2021	T3 - Plan of Adjustment	Participate in call with Proskaur, A. Chepenik (EY), J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss clawback revenue in the budget	0.40	870.00	348.00
Panagiotakis,Sofia	Senior Manager	4/12/2021	T3 - Plan of Adjustment	Participate in call with Proskaur, A. Chepenik (EY), J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss clawback revenue in the budget.	0.40	720.00	288.00
Santambrogio,Juan	Executive Director	4/12/2021	T3 - Plan of Adjustment	Participate in call with Proskaur, A. Chepenik (EY), J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss clawback revenue in the budget.	0.40	810.00	324.00
Nagarajan,Snigdha	Staff	4/12/2021	T3 - Long Term Projections	Participate in call with S Bowman (EY) and S Nagarajan (EY) to discuss handover of PRIDCO dashboard	0.50	245.00	122.50
Bowman,Stephen	Senior Manager	4/12/2021	T3 - Long Term Projections	Participate in call with S Bowman (EY) and S Nagarajan (EY) to discuss handover of PRIDCO dashboard	0.50	720.00	360.00
Panagiotakis,Sofia	Senior Manager	4/12/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to discuss SRF budget decisions and adjustments.	1.20	720.00	864.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
LeBlanc,Samantha	Senior	4/12/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to discuss SRF budget decisions and adjustments.	1.20	445.00	534.00
Tan,Riyandi	Manager	4/12/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to discuss SRF budget decisions and adjustments.	1.20	595.00	714.00
Panagiotakis,Sofia	Senior Manager	4/12/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to discuss SRF revenue adjustments.	1.10	720.00	792.00
LeBlanc,Samantha	Senior	4/12/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to discuss SRF revenue adjustments.	1.10	445.00	489.50
Tan,Riyandi	Manager	4/12/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to discuss SRF revenue adjustments.	1.10	595.00	654.50
Panagiotakis,Sofia	Senior Manager	4/12/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), A Pagola (McKinsey), L Lopez Sanchez (McKinsey), and C Gonzalez-Gariletti (McKinsey) to discuss SRF baseline adjustments in the 2021 Fiscal Plan.	1.50	720.00	1,080.00
LeBlanc,Samantha	Senior	4/12/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), A Pagola (McKinsey), L Lopez Sanchez (McKinsey), and C Gonzalez-Gariletti (McKinsey) to discuss SRF baseline adjustments in the 2021 Fiscal Plan.	1.50	445.00	667.50
Tan,Riyandi	Manager	4/12/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), A Pagola (McKinsey), L Lopez Sanchez (McKinsey), and C Gonzalez-Gariletti (McKinsey) to discuss SRF baseline adjustments in the 2021 Fiscal Plan.	1.50	595.00	892.50
Panagiotakis,Sofia	Senior Manager	4/12/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), and J Burr (EY) to discuss updated to the 2021 Fiscal Plan.	0.20	720.00	144.00
LeBlanc,Samantha	Senior	4/12/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), and J Burr (EY) to discuss updated to the 2021 Fiscal Plan.	0.20	445.00	89.00
Burr,Jeremy	Manager	4/12/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), and J Burr (EY) to discuss updated to the 2021 Fiscal Plan.	0.20	595.00	119.00
Tan,Riyandi	Manager	4/12/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), and J Burr (EY) to discuss updated to the 2021 Fiscal Plan.	0.20	595.00	119.00
Panagiotakis,Sofia	Senior Manager	4/12/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), J Gonzalez-Gariletti (McKinsey), A Pagola (McKinsey), and L Lopez Sanchez (McKinsey) to discuss the SRF revenue surplus in the draft 2021 Fiscal Plan.	0.90	720.00	648.00
LeBlanc,Samantha	Senior	4/12/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), J Gonzalez-Gariletti (McKinsey), A Pagola (McKinsey), and L Lopez Sanchez (McKinsey) to discuss the SRF revenue surplus in the draft 2021 Fiscal Plan.	0.90	445.00	400.50
Tan,Riyandi	Manager	4/12/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), J Gonzalez-Gariletti (McKinsey), A Pagola (McKinsey), and L Lopez Sanchez (McKinsey) to discuss the SRF revenue surplus in the draft 2021 Fiscal Plan.	0.90	595.00	535.50
Tan,Riyandi	Manager	4/12/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), J Gonzalez-Gariletti (McKinsey), A Pagola (McKinsey), S O'Rourke (McKinsey), and L Lopez Sanchez (McKinsey) to discuss the SRF revenue adjustments in the 2021 Fiscal Plan.	1.00	595.00	595.00
Panagiotakis,Sofia	Senior Manager	4/12/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), J Gonzalez-Gariletti (McKinsey), A Pagola (McKinsey), S O'Rourke (McKinsey), and L Lopez Sanchez (McKinsey) to discuss the SRF revenue adjustments in the 2021 Fiscal Plan.	1.00	720.00	720.00
LeBlanc,Samantha	Senior	4/12/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), J Gonzalez-Gariletti (McKinsey), A Pagola (McKinsey), S O'Rourke (McKinsey), and L Lopez Sanchez (McKinsey) to discuss the SRF revenue adjustments in the 2021 Fiscal Plan.	1.00	445.00	445.00
Good JR,Clark E	Manager	4/12/2021	T3 - Long Term Projections	Participate in call with T Stricklin (EY) and C Good (EY) to discuss first stages of analysis of Act 80 information received from the government	0.40	519.00	207.60

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stricklin,Todd	Senior	4/12/2021	T3 - Long Term Projections	Participate in call with T Stricklin (EY) and C Good (EY) to discuss first stages of analysis of Act 80 information received from the government	0.40	405.00	162.00
Latham,Willow Genevieve	Senior	4/12/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), F. Mira (EY), N. Campbell (EY) to discuss latest updates to Fiscal Plan Broadband section and coordinate sections to complete drafting	0.60	445.00	267.00
Campbell,Nnaji-Semayi	Senior	4/12/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), F. Mira (EY), N. Campbell (EY) to discuss latest updates to Fiscal Plan Broadband section and coordinate sections to complete drafting	0.60	445.00	267.00
Mira,Francisco Jose	Senior Manager	4/12/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), F. Mira (EY), N. Campbell (EY) to discuss latest updates to Fiscal Plan Broadband section and coordinate sections to complete drafting	0.60	720.00	432.00
Latham,Willow Genevieve	Senior	4/12/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), M. Powell (EY), F. Mira (EY), N. Campbell (EY), to discuss questions from FOMB regarding 2021 Fiscal Plan Broadband Section and path forward	0.60	445.00	267.00
Campbell,Nnaji-Semayi	Senior	4/12/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), M. Powell (EY), F. Mira (EY), N. Campbell (EY), to discuss questions from FOMB regarding 2021 Fiscal Plan Broadband Section and path forward	0.60	445.00	267.00
Mira,Francisco Jose	Senior Manager	4/12/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), M. Powell (EY), F. Mira (EY), N. Campbell (EY), to discuss questions from FOMB regarding 2021 Fiscal Plan Broadband Section and path forward	0.60	720.00	432.00
Powell,Marc	Executive Director	4/12/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), M. Powell (EY), F. Mira (EY), N. Campbell (EY), to discuss questions from FOMB regarding 2021 Fiscal Plan Broadband Section and path forward	0.60	810.00	486.00
Venkatraman,Ramachandran	Executive Director	4/12/2021	T3 - Long Term Projections	Participate in meeting with EY and J Hill (OFCO Advisor) to compare scope, approach and integration points between the OCFO initiative and the civil service reform pilot EY Participants: A. Kleine (EY), R. Venkatraman (EY)	0.50	810.00	405.00
Chen,Shi	Senior	4/12/2021	T3 - Long Term Projections	PBA School analysis - review data and sample school	4.40	445.00	1,958.00
Stricklin,Todd	Senior	4/12/2021	T3 - Long Term Projections	Prepare a grouped ERS participant database for beneficiaries as of 2017 to decrease valuation processing time	1.80	405.00	729.00
Kebhaj,Suhaib	Senior	4/12/2021	T3 - Long Term Projections	Prepare a timeseries of regulated freight rates in Puerto Rico	2.80	445.00	1,246.00
Federer,Joshua Lee	Staff	4/12/2021	T3 - Long Term Projections	Prepare associated legal statutes and references to CW real estate disposition consideration list	1.30	245.00	318.50
Chepenik,Adam Brandon	Partner/Principal	4/12/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Dubinsky,Shawn	Manager	4/12/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Dubinsky,Shawn	Manager	4/12/2021	T3 - Long Term Projections	Prepare draft presentation on Municipality of Lajas financial performance and fund balances to present historical and forecast financial trends and determine debt repayment capacity to advise FOMB on the municipality's Sec 207 request	0.40	595.00	238.00
Burr,Jeremy	Manager	4/12/2021	T3 - Long Term Projections	Prepare edits to the response letter to PRIDCO bondholders regarding the restructuring support agreement	1.30	595.00	773.50
Kebhaj,Suhaib	Senior	4/12/2021	T3 - Long Term Projections	Prepare estimate on the average per mile trucking rate in Puerto Rico	1.40	445.00	623.00
Kebhaj,Suhaib	Senior	4/12/2021	T3 - Long Term Projections	Prepare estimates of what trucking rates would be in Puerto Rico in the absence of rate regulation	2.20	445.00	979.00
Mullins,Daniel R	Executive Director	4/12/2021	T3 - Long Term Projections	Prepare Land Freight average rates form extrapolation of gasoline prices to rate schedule and estimation average costs based on estimate of average distance traveled and initial first mile cost	2.60	810.00	2,106.00
Burr,Jeremy	Manager	4/12/2021	T3 - Long Term Projections	Prepare preliminary comparison of PRIDCO cash comparison using updated balance information as available	1.10	595.00	654.50
Burr,Jeremy	Manager	4/12/2021	T3 - Long Term Projections	Prepare responses to comments from Natalie Jaresko regarding the PRIDCO fiscal plan submission review deck	1.80	595.00	1,071.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tan,Riyandi	Manager	4/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Good JR,Clark E	Manager	4/12/2021	T3 - Long Term Projections	Prepare summary exhibit of system 2000 implications including the impact on the cut	0.40	519.00	207.60
Burr,Jeremy	Manager	4/12/2021	T3 - Long Term Projections	Prepare summary of COFINA debt obligations to be included in the CW fiscal plan	0.40	595.00	238.00
Panagiotakis,Sofia	Senior Manager	4/12/2021	T3 - Long Term Projections	Prepare summary of Convention Center bank accounts.	0.30	720.00	216.00
Yodice,Frank	Senior	4/12/2021	T3 - Long Term Projections	Prepare summary of relevant grants in the ARP Act related to expanding broadband access and provide a description and allocation for each	2.70	445.00	1,201.50
Yodice,Frank	Senior	4/12/2021	T3 - Long Term Projections	Prepare summary of relevant grants in the CARES Act related to expanding broadband access and provide a description and allocation for each	1.90	445.00	845.50
Yodice,Frank	Senior	4/12/2021	T3 - Long Term Projections	Prepare summary of relevant grants in the CRRSA Act related to expanding broadband access and provide a description and allocation for each	2.40	445.00	1,068.00
Good JR,Clark E	Manager	4/12/2021	T3 - Long Term Projections	Prepare summary of System 2000 costs excluded from the fiscal plan related to baseline costs	1.10	519.00	570.90
Rubin,Joshua A.	Staff	4/12/2021	T3 - Long Term Projections	Prepare table of monthly slot machine revenue to the Puerto Rico general fund since July 2018	1.10	245.00	269.50
Yodice,Frank	Senior	4/12/2021	T3 - Long Term Projections	Prepare updated email to Natalia Catoni regarding transit related COVID relief funding received by Puerto Rico.	0.20	445.00	89.00
Soutendijk,Tyler	Staff	4/12/2021	T3 - Long Term Projections	Present results of new regression variation in internal team deliverable for Opportunity Gap Analysis	1.30	245.00	318.50
Mira,Francisco Jose	Senior Manager	4/12/2021	T3 - Long Term Projections	Provide comments and edits to Broadband section on Fiscal Plan 2021	2.30	720.00	1,656.00
Mira,Francisco Jose	Senior Manager	4/12/2021	T3 - Long Term Projections	Review and analyze draft 2021 Fiscal Plan Broadband Section	0.80	720.00	576.00
Berger,Daniel L.	Manager	4/12/2021	T3 - Long Term Projections	Amend charts for A Chepenik per comments received on the Earned Income Tax Credit document	0.90	595.00	535.50
Barati Stec,Izabella	Manager	4/12/2021	T3 - Long Term Projections	Refine analysis methodology for the fiscal note on Act 47 --healthcare professionals benefits	1.10	595.00	654.50
Barati Stec,Izabella	Manager	4/12/2021	T3 - Long Term Projections	Refine analysis methodology for the fiscal note on RC 17 --slot machine revenue distribution	0.70	595.00	416.50
Campbell,Nnaji-Semayi	Senior	4/12/2021	T3 - Long Term Projections	Research and draft overview on historical federal broadband programs and status of each	1.60	445.00	712.00
Campbell,Nnaji-Semayi	Senior	4/12/2021	T3 - Long Term Projections	Research and draft overview to discern implication of programs on fiscal plan program	1.10	445.00	489.50
Campbell,Nnaji-Semayi	Senior	4/12/2021	T3 - Long Term Projections	Research and note scope of new programs and status of legislation	2.40	445.00	1,068.00
Knapp,Nicole Penelope	Senior	4/12/2021	T3 - Long Term Projections	Research diesel fuel prices to generate per mile price of trucking from 2008 to 2020	2.90	445.00	1,290.50
Yang,Tianyi	Manager	4/12/2021	T3 - Long Term Projections	Research federal and state programs and issues related to overlap in order to develop questions for potential outreach/interviews	2.40	595.00	1,428.00
Zipfel,Nathan	Staff	4/12/2021	T3 - Long Term Projections	Research on programs contained within HR2 that provide energy-related funding to PR	3.60	245.00	882.00
Glavin,Amanda Jane	Senior	4/12/2021	T3 - Long Term Projections	Review 2020 slot machine data by month	1.20	445.00	534.00
Dubinsky,Shawn	Manager	4/12/2021	T3 - Plan of Adjustment	Review Act 60 tax incentive legislation and on tax credits and carryovers filed as claims in Title III case	0.30	595.00	178.50
Good JR,Clark E	Manager	4/12/2021	T3 - Long Term Projections	Review Act 80 analysis status including assessment of additional tasks needed to fully incorporate information into broader analysis	0.40	519.00	207.60
LeBlanc,Samantha	Senior	4/12/2021	T3 - Long Term Projections	Review adjustments in draft fiscal plan for FY22 budget.	2.10	445.00	934.50
Santambrogio,Juan	Executive Director	4/12/2021	T3 - Plan of Adjustment	Review analysis of Highway and Transportation Authority bank account balances to assist in BIT analysis	0.70	810.00	567.00
Campbell,Nnaji-Semayi	Senior	4/12/2021	T3 - Long Term Projections	Review and incorporate rfp and FCC vs Fiscal Plan comparative analysis into draft on existing plan implications	0.60	445.00	267.00
Heath,Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Review and update draft fiscal plan submission review deck for PRIDCO based on N. Jaresko (FOMB) comments	2.60	720.00	1,872.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Review and update draft Notice of violation to PRIDCO based on N. Jaresko (FOMB) comments	1.50	720.00	1,080.00
Heath,Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Review and update draft response to Quinn Emanuel regarding PRIDCO prepared by Proskauer	0.80	720.00	576.00
Heath,Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Review and update summary of broadband provisions of all COVID relief bills for provision to McKinsey for fiscal plan purposes	0.70	720.00	504.00
Mackie,James	Executive Director	4/12/2021	T3 - Long Term Projections	Review chapter in Fiscal Plan on tax compliance	1.40	810.00	1,134.00
Heath,Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Review D. Berger (EY) updates to EITC section of fiscal plan	0.40	720.00	288.00
Good JR,Clark E	Manager	4/12/2021	T3 - Long Term Projections	Review data received from TRS regarding individual benefit calculation amounts to identify calculations necessary for team to perform to validate accuracy	0.40	519.00	207.60
Santambrogio,Juan	Executive Director	4/12/2021	T3 - Long Term Projections	Review draft fiscal plan language regarding replenishment of emergency reserve	0.40	810.00	324.00
Canter,Matthew Alan	Manager	4/12/2021	T3 - Long Term Projections	Review draft list of real estate disposal considerations	0.50	595.00	297.50
Powell,Marc	Executive Director	4/12/2021	T3 - Long Term Projections	Review draft of Fiscal plan broadband section prepared by EY team; authorize sending to FOMB	2.40	810.00	1,944.00
Tan,Riyandi	Manager	4/12/2021	T3 - Long Term Projections	Review effect of adjustments on fiscal plan surplus to forecast impact on cash projections.	1.40	595.00	833.00
Tan,Riyandi	Manager	4/12/2021	T3 - Long Term Projections	Review expenditures included in fiscal plan projections to determine if amounts are appropriate.	0.80	595.00	476.00
Heath,Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Review features of Grants for Broadband Connectivity - Broadband Infrastructure Program and applicable impact to PR	0.60	720.00	432.00
Tan,Riyandi	Manager	4/12/2021	T3 - Long Term Projections	Review federal fund revenues and expenses in draft fiscal plan to ensure neutrality.	0.70	595.00	416.50
Heath,Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Review feedback and comments from N. Jaresko (FOMB) on PRIDCO draft NOV and review deck.	0.60	720.00	432.00
Powell,Marc	Executive Director	4/12/2021	T3 - Long Term Projections	Review Fiscal plan broadband section draft obtained from A. Cruz (FOMB) and N. Jaresko (FOMB) over the week-end	2.10	810.00	1,701.00
Mackie,James	Executive Director	4/12/2021	T3 - Long Term Projections	Review freight prices and effect of deregulation in Puerto Rico	1.30	810.00	1,053.00
Powell,Marc	Executive Director	4/12/2021	T3 - Long Term Projections	Review funding programs and identify funding data missing in the plan	2.30	810.00	1,863.00
LeBlanc,Samantha	Senior	4/12/2021	T3 - Long Term Projections	Review GILTI to prepare for call on new Biden tax plan.	0.90	445.00	400.50
Ban,Menuka	Manager	4/12/2021	T3 - Long Term Projections	Review GNP multiplier used for the GNP impact of the SNAP, SSI, and LIS program	0.60	595.00	357.00
Soutendijk,Tyler	Staff	4/12/2021	T3 - Long Term Projections	Review input-output modeling of trucking deregulation analysis	0.30	245.00	73.50
Santambrogio,Juan	Executive Director	4/12/2021	T3 - Long Term Projections	Review long term cash projections including latest creditor terms and latest fiscal plan projections	1.90	810.00	1,539.00
Gelfond,Hilary	Staff	4/12/2021	T3 - Long Term Projections	Review memo on interactions between SSI, Supplemental Nutrition Assistance Program and LIS in Puerto Rico	0.60	245.00	147.00
Kebhaj,Suhaib	Senior	4/12/2021	T3 - Long Term Projections	Review methodology for Fiscal note 17 / 43	0.50	445.00	222.50
Kebhaj,Suhaib	Senior	4/12/2021	T3 - Long Term Projections	Review methodology for Fiscal note 47	0.40	445.00	178.00
Good JR,Clark E	Manager	4/12/2021	T3 - Plan of Adjustment	Review milestones connected with the implementation of the Pension Reserve Trust	0.40	519.00	207.60
Tague,Robert	Executive Director	4/12/2021	T3 - Long Term Projections	Review paying taxes measure CPA roundtable responses	0.60	810.00	486.00
Levy,Sheva R	Partner/Principal	4/12/2021	T3 - Plan of Adjustment	Review pension reserve trust implementation steps outlined by FOMB	0.40	721.00	288.40
Edwards,Daniel	Manager	4/12/2021	T3 - Long Term Projections	Review PRIDCO report draft and other data sets.	0.60	595.00	357.00
Glavin,Amanda Jane	Senior	4/12/2021	T3 - Long Term Projections	Review prior year monthly slot machine data and trends	1.80	445.00	801.00
Mullins,Daniel R	Executive Director	4/12/2021	T3 - Long Term Projections	Review Regulation 7970 FTC standards for new products for application to tax incentives and incorporation of regulation text adjustments (2.20	810.00	1,782.00
LeBlanc,Samantha	Senior	4/12/2021	T3 - Long Term Projections	Review SRF expense adjustments in draft fiscal plan to pull into FY22 budget.	2.30	445.00	1,023.50
LeBlanc,Samantha	Senior	4/12/2021	T3 - Long Term Projections	Review SRF revenue adjustments in draft fiscal plan to pull into FY22 budget.	2.10	445.00	934.50
Heath,Emma	Senior Manager	4/12/2021	T3 - Long Term Projections	Review status update presentation from real estate team on PR workstream	0.30	720.00	216.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR, Clark E	Manager	4/12/2021	T3 - Long Term Projections	Review System 2000 coding within cut calculation in the valuation system to assess benefit structures that are producing cut increases in 2021 calculations	1.20	519.00	622.80
Jacobsen, Katherine Anne	Senior	4/12/2021	T3 - Long Term Projections	Review table summarizing potential funding programs related to Broadband across the covid relief federal programs	2.40	445.00	1,068.00
Jacobsen, Katherine Anne	Senior	4/12/2021	T3 - Long Term Projections	Review the ARP Act for funding related to expanding Broadband access	0.80	445.00	356.00
Ban, Menuka	Manager	4/12/2021	T3 - Long Term Projections	Review the calculation on fuel rate review, update the IMPLAN model, and provide next steps to the team on trucking deregulation analysis to respond to the FOMB team's additional request	2.10	595.00	1,249.50
Jacobsen, Katherine Anne	Senior	4/12/2021	T3 - Long Term Projections	Review the CARES Act for funding related to expanding Broadband access	0.90	445.00	400.50
Jacobsen, Katherine Anne	Senior	4/12/2021	T3 - Long Term Projections	Review the CRRSA Act for funding related to expanding Broadband access	0.70	445.00	311.50
Burr, Jeremy	Manager	4/12/2021	T3 - Long Term Projections	Review the publicly available cash reporting for PRIDCO to respond to creditors	0.90	595.00	535.50
Panagiotakis, Sofia	Senior Manager	4/12/2021	T3 - Long Term Projections	Review the revised SRF model provided by Mckinsey that estimates surplus/deficit for each commonwealth entity.	1.20	720.00	864.00
Edwards, Daniel	Manager	4/12/2021	T3 - Long Term Projections	Review aggregated various provided PBA datasets into a singular source file.	0.40	595.00	238.00
Meisel, Daniel	Staff	4/12/2021	T3 - Long Term Projections	Review various PBA data sets to understand what each data set consisted of.	1.10	245.00	269.50
Campbell, Nnaji-Semayi	Senior	4/12/2021	T3 - Long Term Projections	Revise draft and clarify historical and new program limitations in draft fiscal plan	1.30	445.00	578.50
Knapp, Nicole Penelope	Senior	4/12/2021	T3 - Long Term Projections	Revise price per mile estimate to reflect the price at 55 miles instead of the marginal per-mile increase so that the base fee is captured.	1.60	445.00	712.00
Berger, Daniel L.	Manager	4/12/2021	T3 - Long Term Projections	Sensitivity test on sampling procedure for Earned Income Tax Credit estimates (last check to make sure the estimates don't change wildly if the Earned Income Tax Credit sample is changed)	1.30	595.00	773.50
Soutendijk, Tyler	Staff	4/12/2021	T3 - Long Term Projections	Strategize how to model forward GNP linkage to trucking deregulation analysis	0.80	245.00	196.00
Knapp, Nicole Penelope	Senior	4/12/2021	T3 - Long Term Projections	Summarize per mile trucking prices in Puerto Rico relative to the United States	2.90	445.00	1,290.50
Ramirez, Aaron	Senior	4/12/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Aggregating affordability definitions - (FCC has a coverage metric for affordability but different states define affordability differently) by state.	1.90	445.00	845.50
Ramirez, Aaron	Senior	4/12/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Aggregating quality of connection definitions (type/ reliability /latency /congestion) by state.	1.50	445.00	667.50
Ramirez, Aaron	Senior	4/12/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Aggregating quality of connection definitions (type/ reliability /latency /congestion) by state.	2.10	445.00	934.50
Matla, Jonathan	Senior	4/12/2021	T3 - Long Term Projections	Update PRIDCO cash balance file with balances ending December 2020 and January 2020	1.30	445.00	578.50
Matla, Jonathan	Senior	4/12/2021	T3 - Long Term Projections	Update PRIDCO cash balance file with balances ending February 2021	2.80	445.00	1,246.00
Nagarajan, Snigdha	Staff	4/12/2021	T3 - Long Term Projections	Update PRIDCO dashboard based on suggestions from S Bowman (EY) to comply with QRM- recalculate size filters based on application for respective analysis	1.80	245.00	441.00
Nagarajan, Snigdha	Staff	4/12/2021	T3 - Long Term Projections	Update PRIDCO dashboard based on suggestions from S Bowman (EY) to comply with QRM- uniformity in alignment of all name cards, filters, headings, margins on all tabs	2.50	245.00	612.50
Nagarajan, Snigdha	Staff	4/12/2021	T3 - Long Term Projections	Update PRIDCO dashboard based on suggestions from S Bowman (EY) to comply with QRM- uniformity in size filters	0.50	245.00	122.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nagarajan,Snigdha	Staff	4/12/2021	T3 - Long Term Projections	Update PRIDCO dashboard based on suggestions from S Bowman (EY) to comply with QRM- updating vacant analysis, lease expiration visual and cluster summary	1.70	245.00	416.50
Nagarajan,Snigdha	Staff	4/12/2021	T3 - Long Term Projections	Update PRIDCO dashboard based on suggestions from S Bowman (EY) to comply with QRM- updating vacant analysis, lease expiration visual and cluster summary =	0.80	245.00	196.00
Glavin,Amanda Jane	Senior	4/12/2021	T3 - Long Term Projections	Working session with A.Glavin (EY), I Barati-Stec (EY) and Adam Kebhaj (EY) on the methodology and data analysis of the regulations of slot machine revenues (RC 17 and 43)	0.40	445.00	178.00
Kebhaj,Suhaib	Senior	4/12/2021	T3 - Long Term Projections	Working session with A.Glavin (EY), I Barati-Stec (EY) and Adam Kebhaj (EY) on the methodology and data analysis of the regulations of slot machine revenues (RC 17 and 43)	0.40	445.00	178.00
Barati Stec,Izabella	Manager	4/12/2021	T3 - Long Term Projections	Working session with A.Glavin (EY), I Barati-Stec (EY) and Adam Kebhaj (EY) on the methodology and data analysis of the regulations of slot machine revenues (RC 17 and 43)	0.40	595.00	238.00
Kebhaj,Suhaib	Senior	4/12/2021	T3 - Long Term Projections	Working session with H. Gelfond (EY) I Barati-Stec (EY) and Adam Kebhaj (EY) on the methodology and data analysis of the regulation of healthcare workers benefits (HB 47)	0.30	445.00	133.50
Gelfond,Hilary	Staff	4/12/2021	T3 - Long Term Projections	Working session with H. Gelfond (EY) I Barati-Stec (EY) and Adam Kebhaj (EY) on the methodology and data analysis of the regulation of healthcare workers benefits (HB 47)	0.30	245.00	73.50
Barati Stec,Izabella	Manager	4/12/2021	T3 - Long Term Projections	Working session with H. Gelfond (EY) I Barati-Stec (EY) and Adam Kebhaj (EY) on the methodology and data analysis of the regulation of healthcare workers benefits (HB 47)	0.30	595.00	178.50
Gelfond,Hilary	Staff	4/12/2021	T3 - Long Term Projections	Draft Fiscal Note on fiscal and economic impacts of Act 47	1.80	245.00	441.00
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY) and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/12/2021.	0.80	445.00	356.00
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss account holder outreach for March 31, 2021 reporting period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/12/2021 for Puerto Rico Public Finance Corporation for the 03/31/2021 testing period.	0.70	445.00	311.50
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Prepare draft email to Puerto Rico Aqueduct and Sewer Authority (PRASA) to follow up on bank account information as of 04/12/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Send email to Puerto Rico Aqueduct and Sewer Authority (PRASA) to follow up on bank account information as of 04/12/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Review First Bank statement received on 04/12/2021 for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X970 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Review Banco Santander bank statement received on 04/12/2021 for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X902 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Review Citibank bank statement received on 04/12/2021 for Department of Treasury account ending in X146 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 04/12/2021 for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X035 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions sent from Puerto Rico Aqueduct and Sewer Authority (PRASA) for account ending in X035 as of 04/12/2021.	0.30	445.00	133.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Review signatory information for Puerto Rico Aqueduct and Sewer Authority (PRASA) for the 03/31/2021 testing period to ensure all information is obtained.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 04/12/2021 for Forensics Science Bureau account ending in X065 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 04/12/2021 for Forensics Science Bureau account ending in X370 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/12/2021 for Forensics Science Bureau for the 03/31/2021 testing period.	0.20	445.00	89.00
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/12/2021 for Department of Family for the March 31, 2021 testing period.	0.60	245.00	147.00
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/12/2021 for Land Administration for the March 31, 2021 testing period.	0.60	245.00	147.00
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/12/2021 for Department of Labor and Human Resources for the March 31, 2021 testing period.	0.60	245.00	147.00
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY) and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/12/2021.	0.80	245.00	196.00
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss account holder outreach for March 31, 2021 reporting period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/12/2021	T3 - Plan of Adjustment	Review request to Banco Santander for bank account information for the 3/31/2021 testing period to ensure all required information is requested.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/12/2021	T3 - Plan of Adjustment	Review draft email to First Bank to follow up on outstanding items as of 4/12/2021 for 3/31/2021 testing period cash balances requests.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/12/2021	T3 - Plan of Adjustment	Review draft email to Oriental Bank to follow up on outstanding items as of 4/12/2021 for 3/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/12/2021	T3 - Plan of Adjustment	Prepare request to University of Puerto Rico as of 4/12/2021 regarding confirmation of any new open/closed accounts, restriction information, bank statements and signatory information for the 3/31/2021 testing period	1.10	245.00	269.50
Sanchez-Riveron, Déborah	Staff	4/12/2021	T3 - Creditor Mediation Support	Redacted	1.60	245.00	392.00
Sanchez-Riveron, Déborah	Staff	4/12/2021	T3 - Plan of Adjustment	Prepare request to Municipal Revenue Collection Center as of 4/12/2021 regarding confirmation of any new open/closed accounts, restriction information, bank statements and signatory information for the 3/31/2021 testing period	0.90	245.00	220.50
Sanchez-Riveron, Déborah	Staff	4/12/2021	T3 - Creditor Mediation Support	Redacted	1.70	245.00	416.50
Sanchez-Riveron, Déborah	Staff	4/12/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY) and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/12/2021.	0.80	245.00	196.00
Venkatramanan, Siddhu	Manager	4/12/2021	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly as of 04/12/2021	1.90	595.00	1,130.50
Venkatramanan, Siddhu	Manager	4/12/2021	T3 - Plan of Adjustment	Update Relativity platform for documentation identified during the weekly workspace maintenance for the cash analysis workstream as of 4/12/2021	1.60	595.00	952.00
Venkatramanan, Siddhu	Manager	4/12/2021	T3 - Plan of Adjustment	Participate in call with S. Venkatramanan (EY) and J. Chan (EY) to discuss document production procedures, including files requiring manual copying and delivery method.	0.60	595.00	357.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	4/12/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY) and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/12/2021.	0.80	595.00	476.00
Chawla,Sonia	Manager	4/12/2021	T3 - Plan of Adjustment	Review analysis of available HTA cash restriction data for the 12/31/2020 reporting period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/12/2021	T3 - Plan of Adjustment	Participate in call with S. Venkatramanan (EY) and J. Chan (EY) to discuss document production procedures, including files requiring manual copying and delivery method.	0.60	595.00	357.00
Chan,Jonathan	Manager	4/12/2021	T3 - Plan of Adjustment	Review options for production of documents supporting cash balance reports for the March 31, 2021, reporting period.	0.60	595.00	357.00
Chan,Jonathan	Manager	4/12/2021	T3 - Plan of Adjustment	Review updates to the 12/31/2020 cash balances reporting workbook analysis after incorporating changes to the Uses of Cash information as of 04/12/2021.	0.20	595.00	119.00
Chan,Jonathan	Manager	4/12/2021	T3 - Plan of Adjustment	Review request to Santander Bank for bank account information for the 03/31/2021 testing period to ensure all required information is requested.	0.30	595.00	178.50
Chan,Jonathan	Manager	4/12/2021	T3 - Plan of Adjustment	Review request to First Bank for bank account information for the 03/31/2021 testing period to ensure all required information is requested.	0.20	595.00	119.00
Chan,Jonathan	Manager	4/12/2021	T3 - Plan of Adjustment	Review request to Scotiabank for bank account information for the 03/31/2021 testing period to ensure all required information is requested.	0.40	595.00	238.00
Chan,Jonathan	Manager	4/12/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY) and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/12/2021.	0.80	595.00	476.00
Chan,Jonathan	Manager	4/12/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Chan,Jonathan	Manager	4/12/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Sanchez-Riveron,Déborah	Staff	4/12/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 6 Cardiovascular Center of Puerto Rico and the Caribbean Corporation accounts held at the bank.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	4/12/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 5 of 14 Economic Development Bank for Puerto Rico accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/12/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 9 Fine Arts Center Corporation accounts held at the bank.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	4/12/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 7 Forensics Science Bureau accounts held at the bank.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	4/12/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 of 23 Health Insurance Administration accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/12/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 13 Musical Arts Corporation accounts held at the bank.	0.50	245.00	122.50
Sanchez-Riveron,Déborah	Staff	4/12/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 48 Public Housing Administration accounts held at the bank.	2.00	245.00	490.00
Sanchez-Riveron,Déborah	Staff	4/12/2021	T3 - Plan of Adjustment	Analyze First Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Public Housing Administration accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/12/2021	T3 - Plan of Adjustment	Analyze Oriental Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 Fine Arts Center Corporation accounts held at the bank.	0.10	245.00	24.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	4/12/2021	T3 - Plan of Adjustment	Analyze US Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 15 Public Housing Administration accounts held at the bank.	0.60	245.00	147.00
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 8 account balances held by the School of Plastic Arts and Design at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 5 of 13 account balances held by the Land Authority de Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 8 account balances held by the Tourism Company at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 15 account balances held by the Convention Center District Authority of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 3 account balances held by the Institute of Puerto Rican Culture at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 8 account balances held by the Council of Occupational Development & Human Resources (CDORH) at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 131 account balances held by the University of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 9 of 25 account balances held by the Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.60	245.00	147.00
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 8 account balances held by the Maritime Transport Authority at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 14 account balances held by the Musical Arts Corporation at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 5 of 11 account balances held by the Highway and Transportation Authority at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 7 account balances held by the Public Buildings Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of account 1 of 1 account balance held by the Department of Consumer Affairs at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 5 account balances held by the Administration for the Development of Agricultural Enterprises at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 7 account balances held by the Agricultural Insurance Corporation at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Mairena,Daisy	Staff	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 7 of 13 account balances held by the Land Authority de Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 2 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 6 account balances held by the Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 18 account balances held by the Economic Development Bank for Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 4 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 4 account balances held by the Puerto Rico Energy Commission at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 7 account balances held by the Fiscal Agency & Financial Advisory Authority (AAFAF) at Banco Popular as of the 03/31/21 testing period.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 84 account balances held by the Municipal Finance Corporation (COFIM) at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 5 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 3 to 5 of 131 account balances held by the University of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 10 account balances held by the Department of Economic Development and Commerce at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 6 account balances held by the Department of Justice – Office of Inspector General at Banco Popular as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Department of Public Safety at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 5 account balances held by the Public Private Partnership Authority at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 9 account balances held by the Fine Arts Center Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Malhotra, Gaurav	Partner/Principal	4/12/2021	T3 - Long Term Projections	Review of updated cash bridge analysis after incorporating latest cash amounts as well as the proposed creditor treatment	2.10	870.00	1,827.00
Neziroski, David	Staff	4/12/2021	T3 - Fee Applications / Retention	Review new detail received for January statement	3.30	245.00	808.50
Eaton, Gregory William	Senior Manager	4/13/2021	T3 - Long Term Projections	Analyze PA Program for Municipality of Caguas	0.40	720.00	288.00
Dubinsky, Shawn	Manager	4/13/2021	T3 - Long Term Projections	Analyze letter exhibits submit with AFFAF and Municipality of Caguas's Section 207 request to understand allocation and eligibility of federal funding programs and proposed financing term sheets	0.50	595.00	297.50
Dubinsky, Shawn	Manager	4/13/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Tan, Riyandi	Manager	4/13/2021	T3 - Long Term Projections	Analyze reconciliation of May 2020 certified fiscal plan and preliminary draft of April 2021 fiscal plan to identify major drivers of surplus changes.	1.40	595.00	833.00
LeBlanc, Samantha	Senior	4/13/2021	T3 - Long Term Projections	Analyze SRF adjustments delta between expenses and revenues in draft fiscal plan.	1.80	445.00	801.00
LeBlanc, Samantha	Senior	4/13/2021	T3 - Long Term Projections	Analyze SRF revenue delta between expenses and revenues in draft fiscal plan.	3.20	445.00	1,424.00
Gelfond, Hilary	Staff	4/13/2021	T3 - Long Term Projections	Ascertain whether there is sufficient data publicly available to estimate the fiscal impacts of all provisions of Act 40	2.90	245.00	710.50
Barati Stec, Izabella	Manager	4/13/2021	T3 - Long Term Projections	Assess expected effects of implementing Act 40's sections 20-29	2.60	595.00	1,547.00
Barati Stec, Izabella	Manager	4/13/2021	T3 - Long Term Projections	Assess the expected effects of implementing Act 40's sections 30-39	2.10	595.00	1,249.50
Barati Stec, Izabella	Manager	4/13/2021	T3 - Long Term Projections	Calculate the GNP effects of deregulation using the welfare triangles, for three expected tariff changes	1.90	595.00	1,130.50
Panagiotakis, Sofia	Senior Manager	4/13/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Santambrogio, Juan	Executive Director	4/13/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Chepenik, Adam Brandon	Partner/Principal	4/13/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Barati Stec, Izabella	Manager	4/13/2021	T3 - Long Term Projections	Comment on the Fiscal note on Act 47, healthcare professionals' benefits in PR	1.10	595.00	654.50
Gelfond, Hilary	Staff	4/13/2021	T3 - Long Term Projections	Compare provisions of Act 40 to baseline PR Internal Revenue Code provisions	2.90	245.00	710.50
Knapp, Nicole Penelope	Senior	4/13/2021	T3 - Long Term Projections	Continue taking inventory of Act 40 provisions related to the Internal Revenue Code	1.20	445.00	534.00
Yang, Tianyi	Manager	4/13/2021	T3 - Long Term Projections	Coordinate on contacts for potential outreach/interviews	0.70	595.00	416.50
Heath, Emma	Senior Manager	4/13/2021	T3 - Long Term Projections	Correspondence with A. Chepenik (EY) and M. Canter (EY) regarding proposed scope of works for capex reserve study for PRIDCO	0.30	720.00	216.00
LeBlanc, Samantha	Senior	4/13/2021	T3 - Long Term Projections	Prepare FY22 budget based on draft fiscal plan.	2.00	445.00	890.00
LeBlanc, Samantha	Senior	4/13/2021	T3 - Long Term Projections	Draft FY22 measures build for utilities in the FY22 budget.	2.10	445.00	934.50
Jacobsen, Katherine Anne	Senior	4/13/2021	T3 - Long Term Projections	Draft email FOMB associate requesting information on funding agencies have received and spent to date related to transit infrastructure grants and airport relief	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	4/13/2021	T3 - Long Term Projections	Draft email to Paola Rosario at FOMB requesting information on funding agencies have received related to Child Nutrition/School Lunch programs	0.20	445.00	89.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	4/13/2021	T3 - Long Term Projections	Email to M. Lopez (FOMB) regarding updated guidance to Symphony Orchestra related to COVID relief	0.20	720.00	144.00
Heath,Emma	Senior Manager	4/13/2021	T3 - Long Term Projections	Email to Proskauer regarding updates made to letter to Quinn Emanuel	0.30	720.00	216.00
Heath,Emma	Senior Manager	4/13/2021	T3 - Long Term Projections	Email to V. Bernal (FOMB) regarding provision of draft scope of works to PRIDCO regarding capex reserve study	0.20	720.00	144.00
Nguyen,Jimmy Hoang Huy	Staff	4/13/2021	T3 - Creditor Mediation Support	Redacted	1.10	271.00	298.10
Ban,Menuka	Manager	4/13/2021	T3 - Long Term Projections	Finalize multiplier effect for the GNP impact of the SNAP, SSI, and LIS program	1.70	595.00	1,011.50
Berger,Daniel L.	Manager	4/13/2021	T3 - Long Term Projections	Finalize Social Security Income, Supplemental Nutrition Assistance Program, Low Income Subsidy write up for Proskauer on the interaction effects of the programs	1.40	595.00	833.00
Mira,Francisco Jose	Senior Manager	4/13/2021	T3 - Long Term Projections	Incorporate comments and notes from M. Powell (EY) and A. Cruz (FOMB) and to Fiscal Plan Broadband section	1.60	720.00	1,152.00
Tan,Riyandi	Manager	4/13/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Santambrogio,Juan	Executive Director	4/13/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tan,Riyandi	Manager	4/13/2021	T3 - Long Term Projections	Participate in a call with J. Santambrogio (EY) and R. Tan (EY) to discuss reconciliation of May 2020 certified fiscal plan and preliminary draft of April 2021 fiscal plan.	0.40	595.00	238.00
Santambrogio,Juan	Executive Director	4/13/2021	T3 - Long Term Projections	Participate in a call with J. Santambrogio (EY) and R. Tan (EY) to discuss reconciliation of May 2020 certified fiscal plan and preliminary draft of April 2021 fiscal plan.	0.40	810.00	324.00
Chepenik,Adam Brandon	Partner/Principal	4/13/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), E Dinnen (EY), M Canter (EY) and J Federer (EY) to discuss real estate disposal considerations list	0.30	870.00	261.00
Dinnen,Eric	Senior Manager	4/13/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), E Dinnen (EY), M Canter (EY) and J Federer (EY) to discuss real estate disposal considerations list	0.30	720.00	216.00
Federer,Joshua Lee	Staff	4/13/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), E Dinnen (EY), M Canter (EY) and J Federer (EY) to discuss real estate disposal considerations list	0.30	245.00	73.50
Canter,Matthew Alan	Manager	4/13/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), E Dinnen (EY), M Canter (EY) and J Federer (EY) to discuss real estate disposal considerations list	0.30	595.00	178.50
Burr,Jeremy	Manager	4/13/2021	T3 - Long Term Projections	Participate in call with A Garcia (FOMB) and J Burr (EY) regarding PRIDCO cash balances as of Feb 2021 to support response to creditor inquiries	0.20	595.00	119.00
Burr,Jeremy	Manager	4/13/2021	T3 - Long Term Projections	Participate in call with B Howard (Conway) and J Burr (EY) regarding PRIDCO cash reporting from December 2020 to February 2021 to support FOMB inquiries	0.30	595.00	178.50
Chepenik,Adam Brandon	Partner/Principal	4/13/2021	T3 - Long Term Projections	Participate in call with C Chavez (FOMB) and A Chepenik (EY) to discuss global tax framework changes and discussion with FOMB	0.30	870.00	261.00
Burr,Jeremy	Manager	4/13/2021	T3 - Long Term Projections	Participate in call with E Heath (EY) and J Burr (EY) to discuss the PRIDCO cash balances as of February 2021 as reported by AAFAF to support FOMB response to a creditor letter	0.80	595.00	476.00
Heath,Emma	Senior Manager	4/13/2021	T3 - Long Term Projections	Participate in call with E Heath (EY) and J Burr (EY) to discuss the PRIDCO cash balances as of February 2021 as reported by AAFAF to support FOMB response to a creditor letter	0.80	720.00	576.00
Good JR,Clark E	Manager	4/13/2021	T3 - Long Term Projections	Participate in call with FOMB and EY to discuss Act 80 implications on municipalities. EY Participants include C Good (EY), S Levy (EY)	0.80	519.00	415.20
Levy,Sheva R	Partner/Principal	4/13/2021	T3 - Long Term Projections	Participate in call with FOMB and EY to discuss Act 80 implications on municipalities. EY Participants include C Good (EY), S Levy (EY)	0.80	721.00	576.80
Federer,Joshua Lee	Staff	4/13/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), S Nagarajan (EY) and J Federer (EY) to discuss PRIDCO dashboard review	0.30	245.00	73.50
Canter,Matthew Alan	Manager	4/13/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), S Nagarajan (EY) and J Federer (EY) to discuss PRIDCO dashboard review	0.30	595.00	178.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nagarajan,Snigdha	Staff	4/13/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), S Nagarajan (EY) and J Federer (EY) to discuss PRIDCO dashboard review	0.30	245.00	73.50
Good JR,Clark E	Manager	4/13/2021	T3 - Long Term Projections	Participate in call with M Lopez (FOMB), C Ortiz (FOMB), C Good (EY), S Levy (EY) and B Hartman (EY) to discuss fiscal plan language, SSWG next steps, and law review status	0.90	519.00	467.10
Hartman,Bryan A	Manager	4/13/2021	T3 - Long Term Projections	Participate in call with M Lopez (FOMB), C Ortiz (FOMB), C Good (EY), S Levy (EY) and B Hartman (EY) to discuss fiscal plan language, SSWG next steps, and law review status	0.90	519.00	467.10
Levy,Sheva R	Partner/Principal	4/13/2021	T3 - Long Term Projections	Participate in call with M Lopez (FOMB), C Ortiz (FOMB), C Good (EY), S Levy (EY) and B Hartman (EY) to discuss fiscal plan language, SSWG next steps, and law review status	0.90	721.00	648.90
Ramirez,Aaron	Senior	4/13/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), J. Thind (EY), A. Meyerowitz (EY), W. Latham (EY), F.Mira (EY), A. Ramirez (EY), N. Campbell (EY), T. Yang (EY) weekly coordination call, discussing updates on Fiscal Plan, Tasks 2 and 3, RFP	0.60	445.00	267.00
Latham,Willow Genevieve	Senior	4/13/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), J. Thind (EY), A. Meyerowitz (EY), W. Latham (EY), F.Mira (EY), A. Ramirez (EY), N. Campbell (EY), T. Yang (EY) weekly coordination call, discussing updates on Fiscal Plan, Tasks 2 and 3, RFP	0.60	445.00	267.00
Campbell,Nnaji-Semayi	Senior	4/13/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), J. Thind (EY), A. Meyerowitz (EY), W. Latham (EY), F.Mira (EY), A. Ramirez (EY), N. Campbell (EY), T. Yang (EY) weekly coordination call, discussing updates on Fiscal Plan, Tasks 2 and 3, RFP	0.60	445.00	267.00
Yang,Tianyi	Manager	4/13/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), J. Thind (EY), A. Meyerowitz (EY), W. Latham (EY), F.Mira (EY), A. Ramirez (EY), N. Campbell (EY), T. Yang (EY) weekly coordination call, discussing updates on Fiscal Plan, Tasks 2 and 3, RFP	0.60	595.00	357.00
Mira,Francisco Jose	Senior Manager	4/13/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), J. Thind (EY), A. Meyerowitz (EY), W. Latham (EY), F.Mira (EY), A. Ramirez (EY), N. Campbell (EY), T. Yang (EY) weekly coordination call, discussing updates on Fiscal Plan, Tasks 2 and 3, RFP	0.60	720.00	432.00
Powell,Marc	Executive Director	4/13/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), J. Thind (EY), A. Meyerowitz (EY), W. Latham (EY), F.Mira (EY), A. Ramirez (EY), N. Campbell (EY), T. Yang (EY) weekly coordination call, discussing updates on Fiscal Plan, Tasks 2 and 3, RFP	0.60	810.00	486.00
Thind,Jehan	Senior Manager	4/13/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), J. Thind (EY), A. Meyerowitz (EY), W. Latham (EY), F.Mira (EY), A. Ramirez (EY), N. Campbell (EY), T. Yang (EY) weekly coordination call, discussing updates on Fiscal Plan, Tasks 2 and 3, RFP	0.60	720.00	432.00
Meyerowitz,Andrea Grace	Senior Manager	4/13/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), J. Thind (EY), A. Meyerowitz (EY), W. Latham (EY), F.Mira (EY), A. Ramirez (EY), N. Campbell (EY), T. Yang (EY) weekly coordination call, discussing updates on Fiscal Plan, Tasks 2 and 3, RFP	0.60	720.00	432.00
Chepenik,Adam Brandon	Partner/Principal	4/13/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB) and A Chepenik (EY) to discuss strategy call with FOMB subcommittee.	0.40	870.00	348.00
Panagiotakis,Sofia	Senior Manager	4/13/2021	T3 - Long Term Projections	Participate in call with PREPA-CW contribution working group. EY participants: A Chepenik (EY), J Santambrogio (EY), and S Panagiotakis (EY)	1.10	720.00	792.00
Santambrogio,Juan	Executive Director	4/13/2021	T3 - Long Term Projections	Participate in call with PREPA-CW contribution working group. EY participants: A Chepenik (EY), J Santambrogio (EY), and S Panagiotakis (EY)	1.10	810.00	891.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	4/13/2021	T3 - Long Term Projections	Participate in call with PREPA-CW contribution working group. EY participants: A Chepenik (EY), J Santambrogio (EY), and S Panagiotakis (EY)	1.10	870.00	957.00
Good JR,Clark E	Manager	4/13/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), B Hartman (EY), P Hamburger (Proskauer) and M Lopez (FOMB) to discuss social security implications of DC contributions	0.40	519.00	207.60
Hartman,Bryan A	Manager	4/13/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), B Hartman (EY), P Hamburger (Proskauer) and M Lopez (FOMB) to discuss social security implications of DC contributions	0.40	519.00	207.60
Levy,Sheva R	Partner/Principal	4/13/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), B Hartman (EY), P Hamburger (Proskauer) and M Lopez (FOMB) to discuss social security implications of DC contributions	0.40	721.00	288.40
Panagiotakis,Sofia	Senior Manager	4/13/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY) and J Burr (EY) to plan for the updated fiscal plan targets based on the forthcoming CW fiscal plan	0.50	720.00	360.00
Burr,Jeremy	Manager	4/13/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY) and J Burr (EY) to plan for the updated fiscal plan targets based on the forthcoming CW fiscal plan	0.50	595.00	297.50
Tan,Riyandi	Manager	4/13/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY) and J Burr (EY) to plan for the updated fiscal plan targets based on the forthcoming CW fiscal plan	0.50	595.00	297.50
Panagiotakis,Sofia	Senior Manager	4/13/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to discuss budget adjustments in the 2021 Fiscal Plan.	0.40	720.00	288.00
LeBlanc,Samantha	Senior	4/13/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to discuss budget adjustments in the 2021 Fiscal Plan.	0.40	445.00	178.00
Tan,Riyandi	Manager	4/13/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to discuss budget adjustments in the 2021 Fiscal Plan.	0.40	595.00	238.00
Panagiotakis,Sofia	Senior Manager	4/13/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), L Lopez Sanchez (McKinsey), and C Gonzalez-Garilleti (McKinsey) to discuss SRF budget adjustments in the 2021 Fiscal Plan.	0.80	720.00	576.00
Tan,Riyandi	Manager	4/13/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), L Lopez Sanchez (McKinsey), and C Gonzalez-Garilleti (McKinsey) to discuss SRF budget adjustments in the 2021 Fiscal Plan.	0.80	595.00	476.00
LeBlanc,Samantha	Senior	4/13/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), L Lopez Sanchez (McKinsey), and C Gonzalez-Garilleti (McKinsey) to discuss SRF budget adjustments in the 2021 Fiscal Plan.	0.80	445.00	356.00
Panagiotakis,Sofia	Senior Manager	4/13/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), S O'Rourke (McKinsey), L Lopez Sanchez (McKinsey), and C Gonzalez-Garilleti (McKinsey) to discuss SRF revenue variances in the 2021 Fiscal Plan.	1.90	720.00	1,368.00
LeBlanc,Samantha	Senior	4/13/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), S O'Rourke (McKinsey), L Lopez Sanchez (McKinsey), and C Gonzalez-Garilleti (McKinsey) to discuss SRF revenue variances in the 2021 Fiscal Plan.	1.90	445.00	845.50
Tan,Riyandi	Manager	4/13/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), S O'Rourke (McKinsey), L Lopez Sanchez (McKinsey), and C Gonzalez-Garilleti (McKinsey) to discuss SRF revenue variances in the 2021 Fiscal Plan.	1.90	595.00	1,130.50
Good JR,Clark E	Manager	4/13/2021	T3 - Long Term Projections	Participate in call with T Stricklin (EY) and C Good (EY) to discuss additional data needed to complete more detailed analysis of Act 80 data received by the CW	0.30	519.00	155.70

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stricklin, Todd	Senior	4/13/2021	T3 - Long Term Projections	Participate in call with T Stricklin (EY) and C Good (EY) to discuss additional data needed to complete more detailed analysis of Act 80 data received by the CW	0.30	405.00	121.50
Burr, Jeremy	Manager	4/13/2021	T3 - Long Term Projections	Participate in call with the Retirement Board, FOMB C Good (EY), J Santambrogio (EY) and J Burr (EY) to discuss the administrative costs for PayGo among other related topics	1.30	595.00	773.50
Santambrogio, Juan	Executive Director	4/13/2021	T3 - Long Term Projections	Participate in call with the Retirement Board, FOMB C Good (EY), J Santambrogio (EY) and J Burr (EY) to discuss the administrative costs for PayGo among other related topics	1.30	810.00	1,053.00
Good JR, Clark E	Manager	4/13/2021	T3 - Long Term Projections	Participate in call with the Retirement Board, FOMB C Good (EY), J Santambrogio (EY) and J Burr (EY) to discuss the administrative costs for PayGo among other related topics	1.30	519.00	674.70
Burr, Jeremy	Manager	4/13/2021	T3 - Long Term Projections	Participate in meeting with FOMB, C Good (EY) and J Burr (EY) to prepare an agenda for the meeting with the Retirement Board regarding administrative costs	0.50	595.00	297.50
Good JR, Clark E	Manager	4/13/2021	T3 - Long Term Projections	Participate in meeting with FOMB, C Good (EY) and J Burr (EY) to prepare an agenda for the meeting with the Retirement Board regarding administrative costs	0.50	519.00	259.50
Burr, Jeremy	Manager	4/13/2021	T3 - Long Term Projections	Participate in working meeting with E Heath (EY) and J Burr (EY) to prepare a decision tree for the Oversight Board regarding PRIDCO fiscal plan to identify decision implications	1.30	595.00	773.50
Heath, Emma	Senior Manager	4/13/2021	T3 - Long Term Projections	Participate in working meeting with E Heath (EY) and J Burr (EY) to prepare a decision tree for the Oversight Board regarding PRIDCO fiscal plan to identify decision implications	1.30	720.00	936.00
Tague, Robert	Executive Director	4/13/2021	T3 - Long Term Projections	Participate in working session with R. Tague (EY) and S. Dubinsky (EY), to review Municipality of Lajas and Lajas Landfill financial performance supporting Section 207 request and agree on the next steps	0.30	810.00	243.00
Dubinsky, Shawn	Manager	4/13/2021	T3 - Long Term Projections	Participate in working session with R. Tague (EY) and S. Dubinsky (EY), to review Municipality of Lajas and Lajas Landfill financial performance supporting Section 207 request and agree on the next steps	0.30	595.00	178.50
Chen, Shi	Senior	4/13/2021	T3 - Long Term Projections	PBA School analysis - review and analyze data and sample school	7.00	445.00	3,115.00
Meisel, Daniel	Staff	4/13/2021	T3 - Long Term Projections	Perform various analysis on PBA datasets identifying how different segmentations of AEP codes for leases tied to buildings and vice versa (built a categorization system for combining datapoints with related AEP codes).	2.10	245.00	514.50
Edwards, Daniel	Manager	4/13/2021	T3 - Long Term Projections	Perform various analysis to segment and analyze PBA lease data by lease agreement type.	0.80	595.00	476.00
Meisel, Daniel	Staff	4/13/2021	T3 - Long Term Projections	Perform various analysis to segment and analyze PBA lease data by lease agreement type.	1.70	245.00	416.50
Meisel, Daniel	Staff	4/13/2021	T3 - Long Term Projections	Perform various analysis to understand how AEP codes between PBA building and lease data sets tied out.	1.90	245.00	465.50
Stricklin, Todd	Senior	4/13/2021	T3 - Long Term Projections	Prepare a grouped ERS participant database for active participants as of 2017 to decrease valuation processing time	1.30	405.00	526.50
Burr, Jeremy	Manager	4/13/2021	T3 - Long Term Projections	Prepare comparison of the PRIDCO cash reported on June 2020 versus Feb 2021 to support creditor inquiries	1.80	595.00	1,071.00
Glavin, Amanda Jane	Senior	4/13/2021	T3 - Long Term Projections	Prepare diagrams for reports on deregulation	1.30	445.00	578.50
Yodice, Frank	Senior	4/13/2021	T3 - Long Term Projections	Prepare Email to FFIS requesting insight into timing around CRRSA allocation data and why agencies have not begun remitting information	0.20	445.00	89.00
Kebhaj, Suhaib	Senior	4/13/2021	T3 - Long Term Projections	Prepare estimate of what per mile trucking rates would be in Puerto Rico in the absence of regulations	2.40	445.00	1,068.00
Chepenik, Adam Brandon	Partner/Principal	4/13/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Burr, Jeremy	Manager	4/13/2021	T3 - Long Term Projections	Prepare final decision tree slide for Oversight Board regarding PRIDCO fiscal plan	0.70	595.00	416.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kebhaj,Suhaib	Senior	4/13/2021	T3 - Long Term Projections	Prepare guidance on estimating the macro impact of trucking deregulation	1.80	445.00	801.00
Kebhaj,Suhaib	Senior	4/13/2021	T3 - Long Term Projections	Prepare guidance on the calculations of unemployment rates and the benefits received for drafting the fiscal plan	1.60	445.00	712.00
Mullins,Daniel R	Executive Director	4/13/2021	T3 - Long Term Projections	Prepare outlines of issues for DDEC Working session on Act 60 regulations	1.10	810.00	891.00
Mackie,James	Executive Director	4/13/2021	T3 - Long Term Projections	Prepare pricing parameters for trucking regulation analysis	0.80	810.00	648.00
Jacobsen,Katherine Anne	Senior	4/13/2021	T3 - Long Term Projections	Prepare request to Ankura requesting information on their sources for spending data related to covid relief federal funding programs in Puerto Rico	0.60	445.00	267.00
Knapp,Nicole Penelope	Senior	4/13/2021	T3 - Long Term Projections	Recalculate trucking regulation impact on gross national product using welfare triangle approach instead of IMPLAN	2.90	445.00	1,290.50
Zhao,Leqi	Senior	4/13/2021	T3 - Long Term Projections	Research on econometric approaches to estimate stimulus impact on unemployment for unemployment forecast	2.70	445.00	1,201.50
Zhao,Leqi	Senior	4/13/2021	T3 - Long Term Projections	Research on multiplier approaches to estimate stimulus impact on unemployment for unemployment forecast	2.10	445.00	934.50
Zipfel,Nathan	Staff	4/13/2021	T3 - Long Term Projections	Research on programs contained within HR2 that provide energy-related funding to PR	0.80	245.00	196.00
Knapp,Nicole Penelope	Senior	4/13/2021	T3 - Long Term Projections	Research what share of Puerto Rico's trucking industry is at contracted rates versus regulated rates	2.60	445.00	1,157.00
Soutendijk,Tyler	Staff	4/13/2021	T3 - Long Term Projections	Review amended legislation to provisions 20-30 in House Bill Act 40	1.70	245.00	416.50
Levy,Sheva R	Partner/Principal	4/13/2021	T3 - Plan of Adjustment	Review amendments needed to Act 71-2019 to implement Social Security provisions of plan of adjustment	1.60	721.00	1,153.60
Campbell,Nnaji-Semayi	Senior	4/13/2021	T3 - Long Term Projections	Review and comment on variations of draft fiscal plans	0.70	445.00	311.50
Heath,Emma	Senior Manager	4/13/2021	T3 - Long Term Projections	Review and update decision tree slide for PRIDCO fiscal plan review meeting.	0.60	720.00	432.00
Heath,Emma	Senior Manager	4/13/2021	T3 - Long Term Projections	Review and update draft email to N. Catoni (FOMB) regarding FTA COVID relief spending data	0.20	720.00	144.00
Heath,Emma	Senior Manager	4/13/2021	T3 - Long Term Projections	Review and update draft response to Quinn Emanuel regarding PRIDCO prepared by Proskauer for cash related items	0.60	720.00	432.00
Heath,Emma	Senior Manager	4/13/2021	T3 - Long Term Projections	Review and update email to R. Feldman (Ankura) regarding spending data on COVID relief funds	0.30	720.00	216.00
Canter,Matthew Alan	Manager	4/13/2021	T3 - Long Term Projections	Review Ankura's scope for PRIDCO's work	0.80	595.00	476.00
Heath,Emma	Senior Manager	4/13/2021	T3 - Long Term Projections	Review cash reporting from PRIDCO and alignment of same to prior cash presentations	0.60	720.00	432.00
Yodice,Frank	Senior	4/13/2021	T3 - Long Term Projections	Review COR3 and FEMA websites for information on Disaster Relief Funding spending data.	0.80	445.00	356.00
Gelfond,Hilary	Staff	4/13/2021	T3 - Long Term Projections	Review design of macro models to ensure accuracy of projections	0.60	245.00	147.00
Tan,Riyandi	Manager	4/13/2021	T3 - Long Term Projections	Review draft April 2021 fiscal plan baseline adjustments in special revenue funds to ensure surplus neutrality.	1.30	595.00	773.50
Jacobsen,Katherine Anne	Senior	4/13/2021	T3 - Long Term Projections	Review file from Ankura of their analysis of allocation and spending data related to covid relief federal funding programs in Puerto Rico	0.90	445.00	400.50
Santambrogio,Juan	Executive Director	4/13/2021	T3 - Plan of Adjustment	Review information on Puerto Rico Infrastructure Financing Authority cash balances	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	4/13/2021	T3 - Long Term Projections	Review Land Freight estimation of relative costs of land freight in Puerto Rico and approach to be used to reflect the substantial variation in economic consequences based on compliance with rates	1.30	810.00	1,053.00
Good JR,Clark E	Manager	4/13/2021	T3 - Long Term Projections	Review language outlining responsibility for various tasks associated to the working groups for the fiscal plan pension chapter	0.20	519.00	103.80
Dinnen,Eric	Senior Manager	4/13/2021	T3 - Plan of Adjustment	Review LIS, SSI, and SNAP considerations in preparation for plan confirmation objections	0.60	720.00	432.00
Canter,Matthew Alan	Manager	4/13/2021	T3 - Long Term Projections	Review list of disposal considerations provided by J Federer (EY)	0.30	595.00	178.50
Gelfond,Hilary	Staff	4/13/2021	T3 - Long Term Projections	Review memo on Supplemental security income, Supplemental Nutrition Assistance Program and low-income subsidy interactions in PR and summarize multiplier effects	0.60	245.00	147.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Zhao,Leqi	Senior	4/13/2021	T3 - Long Term Projections	Review methodology to estimate stimulus impact on unemployment for unemployment forecast	0.20	445.00	89.00
Mackie,James	Executive Director	4/13/2021	T3 - Long Term Projections	Review modeling choices for analysis of trucking deregulation	0.90	810.00	729.00
Santambrogio,Juan	Executive Director	4/13/2021	T3 - Long Term Projections	Review paygo projections information to be included in fiscal plan projections	0.40	810.00	324.00
Levy,Sheva R	Partner/Principal	4/13/2021	T3 - Long Term Projections	Review paygo projections prior to exclusion of System 2000 participants	0.90	721.00	648.90
Tan,Riyandi	Manager	4/13/2021	T3 - Long Term Projections	Review pension build in draft April 2021 fiscal plan to ensure amounts are allocated to correct fund types and agencies.	0.80	595.00	476.00
Tague,Robert	Executive Director	4/13/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Dubinsky,Shawn	Manager	4/13/2021	T3 - Long Term Projections	Review press release and public text to HB 523 to understand the proposed legislation on pension reforms	0.30	595.00	178.50
Chepenik,Adam Brandon	Partner/Principal	4/13/2021	T3 - Long Term Projections	Review PRIDCO Reserve Study materials to send to Ankura	0.20	870.00	174.00
Santambrogio,Juan	Executive Director	4/13/2021	T3 - Plan of Adjustment	Review Quinn Emanuel proposed edits to draft Disclosure Statement	0.50	810.00	405.00
Mullins,Daniel R	Executive Director	4/13/2021	T3 - Long Term Projections	Review regulation 7970 compiling revisions to text and specification through definition of new products and modified secretary discretion	2.90	810.00	2,349.00
Mackie,James	Executive Director	4/13/2021	T3 - Long Term Projections	Review SNAP, SSI, LIS memo for Proskauer	1.80	810.00	1,458.00
Panagiotakis,Sofia	Senior Manager	4/13/2021	T3 - Long Term Projections	Review the revised SRF variance file prepared by McKinsey to identify what is causing the variances.	0.90	720.00	648.00
Dubinsky,Shawn	Manager	4/13/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Kebhaj,Suhaib	Senior	4/13/2021	T3 - Long Term Projections	Review unemployment projections and UI benefits projections	2.20	445.00	979.00
Powell,Marc	Executive Director	4/13/2021	T3 - Long Term Projections	Review updated "simplified draft" of fiscal plan per EY team call	2.30	810.00	1,863.00
Santambrogio,Juan	Executive Director	4/13/2021	T3 - Plan of Adjustment	Review updated version of 30 year cash projections including comparison to previous versions	0.70	810.00	567.00
Ban,Menuka	Manager	4/13/2021	T3 - Long Term Projections	Review welfare model by J. Mackie (EY) to implement for calculating the price change effect in the Puerto Rico Economy (RE: trucking regulation)	0.60	595.00	357.00
Berger,Daniel L.	Manager	4/13/2021	T3 - Long Term Projections	Review work on analysts estimating the interaction effects of Low Income Subsidy and Social Security Income	1.20	595.00	714.00
Meisel,Daniel	Staff	4/13/2021	T3 - Long Term Projections	Review individual buildings that tied between the two (building and lease) PBA school datasets to start building hypothesis about how the datasets tied to one another.	2.40	245.00	588.00
Edwards,Daniel	Manager	4/13/2021	T3 - Long Term Projections	Review ongoing PBA hypothesis efforts related to establishing narratives for schools analysis workstream	1.20	595.00	714.00
Latham,Willow Genevieve	Senior	4/13/2021	T3 - Long Term Projections	Review comments to draft Fiscal Plan update from EY team	0.60	445.00	267.00
Barati Stec,Izabella	Manager	4/13/2021	T3 - Long Term Projections	Review the Fiscal Plan's sections on trucking deregulation	1.40	595.00	833.00
Panagiotakis,Sofia	Senior Manager	4/13/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Ramirez,Aaron	Senior	4/13/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Aggregating affordability definitions - (FCC has a coverage metric for affordability but different states define affordability differently)by state.	1.30	445.00	578.50
Ramirez,Aaron	Senior	4/13/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Mapping Existing Service Gaps (how do different states define service gaps).	3.10	445.00	1,379.50
Ramirez,Aaron	Senior	4/13/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Mapping Existing Service Gaps (how do different states define service gaps).	3.30	445.00	1,468.50
Matla,Jonathan	Senior	4/13/2021	T3 - Long Term Projections	Update 2021 PRIDCO FP Review PowerPoint based upon FOMB comments	1.80	445.00	801.00
Yodice,Frank	Senior	4/13/2021	T3 - Long Term Projections	Update COVID Relief appropriation data with information from 4/13/2021 FFIS report	2.30	445.00	1,023.50
Yodice,Frank	Senior	4/13/2021	T3 - Long Term Projections	Update CRF spending table with most recent data from the April 2 and April 9 AAFAF strategic disbursement summary report	0.50	445.00	222.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	4/13/2021	T3 - Long Term Projections	Update draft notice of violation to PRIDCO for scope requirements of capex reserve study	0.50	720.00	360.00
Dubinsky,Shawn	Manager	4/13/2021	T3 - Long Term Projections	Update draft presentation and supporting financial analysis of AFFAF and Municipality of Lajas's Section 207 request seeking to issue new debt to support Landfill remediation and remedy EPA Consent Decree	0.60	595.00	357.00
Nagarajan,Snigdha	Staff	4/13/2021	T3 - Long Term Projections	Update PRIDCO dashboard based on suggestions from M Canter (EY) and J Federer (EY)- Recalculation rent steps forecast projections	2.10	245.00	514.50
Nagarajan,Snigdha	Staff	4/13/2021	T3 - Long Term Projections	Update PRIDCO dashboard based on suggestions from M Canter (EY) and J Federer (EY)- reflect changes in rent steps calculation and evaluation of averages and totals accordingly	1.30	245.00	318.50
Nagarajan,Snigdha	Staff	4/13/2021	T3 - Long Term Projections	Update PRIDCO dashboard based on suggestions from M Canter (EY) and J Federer (EY)-PERFORM 'Top N Analysis' to reflect Rent and SF instead of Valuation and SF (PRIDCO Land Leases)	2.50	245.00	612.50
Nagarajan,Snigdha	Staff	4/13/2021	T3 - Long Term Projections	Update PRIDCO dashboard based on suggestions from M Canter (EY) and J Federer (EY)-PERFORM 'Vacant Analysis' to reflect Rent and SF instead of Valuation and SF (PRIDCO Land Leases)	2.50	245.00	612.50
Yodice, Frank	Senior	4/13/2021	T3 - Long Term Projections	Update research report on possible funding sources for the Puerto Rican Symphony Orchestra with updated data table	0.20	445.00	89.00
Knapp,Nicole Penelope	Senior	4/13/2021	T3 - Long Term Projections	Update U3-u6 unemployment forecast to include an unemployment rate instead of only the number of unemployed	2.80	445.00	1,246.00
Heath,Emma	Senior Manager	4/13/2021	T3 - Long Term Projections	Update Symphony Orchestra guidance document related to COVID relief.	0.60	720.00	432.00
Berger,Daniel L.	Manager	4/13/2021	T3 - Long Term Projections	Prepare interaction effects of Social Security Income, Supplemental Nutrition Assistance Program, and Low Income Subsidy (these programs were estimated separately, but when estimated together the effect is different Social Security Income counts against Supplemental Nutrition Assistance Program for example)	2.80	595.00	1,666.00
Berger,Daniel L.	Manager	4/13/2021	T3 - Long Term Projections	Draft methodology for Social Security Income / Supplemental Nutrition Assistance Program interaction	0.60	595.00	357.00
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Participate in meeting with R. Thomas (EY), S. Chawla (EY), J. Chan (EY) and J. Ramirez (EY) to discuss updates to the December 31,2020, Cash Balance report as of 4/13/2021.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis on 04/13/2021.	1.80	445.00	801.00
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Participate in call with J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss unresponsive agency listing for the March 31, 2021 reporting period.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Prepare draft email to School of Plastic Arts and Design to follow up on bank account information as of 04/13/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Send email to School of Plastic Arts and Design to follow up on bank account information as of 04/13/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Prepare draft email to Office of the Solicitor - Special Independent Prosecutor to follow up on bank account information as of 04/13/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Send email to School of Office of the Solicitor - Special Independent Prosecutor to follow up on bank account information as of 04/13/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY) and J. Ramirez (EY) to discuss updates to the December 31,2020, Cash Balance report as of 4/13/2021.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and J. Ramirez (EY) to discuss updates to the December 31,2020, Cash Balance report as of 4/13/2021.	0.20	445.00	89.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze information received from four agencies as of 4/13/2021 to determine remaining outstanding items required for follow-up to requests.	3.10	245.00	759.50
Mairena, Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Prepare draft emails to five agencies as of 04/13/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Prepare information to update account fields in Relativity review platform for Institutional Trust of the National Guard of Puerto Rico accounts at Nationwide Planning Associates opened in February	0.30	245.00	73.50
Mairena, Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and D. Sanchez-Riveron (EY) to discuss outreach for newly identified accounts as of 4/13/21 for the March 31, 2021 reporting period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Review documents related to multiple accounts to ensure correct linkage of documents to accounts in upload process to Relativity platform for information received as of 4/13/2021, for accurate testing of account balances.	0.70	245.00	171.50
Sanchez-Riveron, Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Prepare analysis of restriction information available for PRIDCO accounts as of January and February 2021 in response to creditor mediation requests.	0.80	245.00	196.00
Sanchez-Riveron, Déborah	Staff	4/13/2021	T3 - Creditor Mediation Support	Redacted	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Participate in call with J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss unresponsive agency listing for the March 31, 2021 reporting period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and D. Sanchez-Riveron (EY) to discuss outreach for newly identified accounts as of 4/13/21 for the March 31, 2021 reporting period.	0.30	245.00	73.50
Venkatramanan, Siddhu	Manager	4/13/2021	T3 - Plan of Adjustment	Analyze results of documentation troubleshoot process identified during the weekly workspace maintenance for the cash analysis workstream as of 4/13/2021	2.20	595.00	1,309.00
Chawla, Sonia	Manager	4/13/2021	T3 - Creditor Mediation Support	Redacted	0.10	595.00	59.50
Chawla, Sonia	Manager	4/13/2021	T3 - Plan of Adjustment	Participate in meeting with R. Thomas (EY), S. Chawla (EY), J. Chan (EY) and J. Ramirez (EY) to discuss updates to the December 31, 2020, Cash Balance report as of 4/13/2021.	0.40	595.00	238.00
Chawla, Sonia	Manager	4/13/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY) and J. Ramirez (EY) to discuss updates to the December 31, 2020, Cash Balance report as of 4/13/2021.	0.30	595.00	178.50
Chawla, Sonia	Manager	4/13/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Chawla, Sonia	Manager	4/13/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Chan, Jonathan	Manager	4/13/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Chan, Jonathan	Manager	4/13/2021	T3 - Creditor Mediation Support	Redacted	0.10	595.00	59.50
Chan, Jonathan	Manager	4/13/2021	T3 - Plan of Adjustment	Draft email to update the Uses of Cash page of the 12/31/2021 cash balance report for review.	0.10	595.00	59.50
Chan, Jonathan	Manager	4/13/2021	T3 - Plan of Adjustment	Review additional updates to the 12/31/2020 cash balance report as of 4/13/2021.	0.10	595.00	59.50
Chan, Jonathan	Manager	4/13/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and J. Ramirez (EY) to discuss updates to the December 31, 2020, Cash Balance report as of 4/13/2021.	0.20	595.00	119.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	4/13/2021	T3 - Plan of Adjustment	Participate in meeting with R. Thomas (EY), S. Chawla (EY), J. Chan (EY) and J. Ramirez (EY) to discuss updates to the December 31,2020, Cash Balance report as of 4/13/2021.	0.40	595.00	238.00
Chan,Jonathan	Manager	4/13/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Thomas,Richard I	Partner/Principal	4/13/2021	T3 - Plan of Adjustment	Participate in meeting with R. Thomas (EY), S. Chawla (EY), J. Chan (EY) and J. Ramirez (EY) to discuss updates to the December 31,2020, Cash Balance report as of 4/13/2021.	0.40	870.00	348.00
Sanchez-Riveron,Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 9 Automobile Accident Compensation Administration accounts held at the bank.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 2 of 3 Culebra Conservation and Development Authority accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 Department of Education accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 9 Department of Housing accounts held at the bank.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 20 of 23 Health Insurance Administration accounts held at the bank.	1.20	245.00	294.00
Sanchez-Riveron,Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 Institute of Puerto Rican Culture accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 10 Insurance Fund State Corporation accounts held at the bank.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 Land Administration accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 6 of 7 Maritime Transport Authority accounts held at the bank.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 8 Medical Services Administration accounts held at the bank.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 10 Solid Waste Authority accounts held at the bank.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 8 Tourism Company accounts held at the bank.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 27 of 123 University of Puerto Rico accounts held at the bank.	1.60	245.00	392.00
Sanchez-Riveron,Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze First Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Department of Education accounts held at the bank.	0.10	245.00	24.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze First Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 7 Department of Housing accounts held at the bank.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze First Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Land Administration accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze First Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 4 Superintendent of the Capitol accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze First Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 6 Tourism Company accounts held at the bank.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze Oriental Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 2 Department of Education accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/13/2021	T3 - Plan of Adjustment	Analyze Oriental Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Institute of Puerto Rican Culture accounts held at the bank.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 2 account balances held by the Ponce Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 4 to 4 of 7 account balances held by the Agricultural Insurance Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 9 of 14 account balances held by the Musical Arts Corporation at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 8 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 6 of 9 account balances held by the Fine Arts Center Corporation at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 12 of 14 account balances held by the Conservatory of Music Corporation of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.80	245.00	196.00
Mairena, Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 6 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 20 account balances held by the Trade and Export Company at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 10 to 11 of 25 account balances held by the Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 19 of 131 account balances held by the University of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.90	245.00	220.50
Mairena, Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 19 of 84 account balances held by the Municipal Finance Corporation (COFIM) at Banco Popular as of the 03/31/21 testing period.	1.30	245.00	318.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 7 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 8 account balances held by the Medical Services Administration at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 6 of 11 account balances held by the Highway and Transportation Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 19 account balances held by the Comprehensive Cancer Center at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 5 of 15 account balances held by the Convention Center District Authority of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 50 account balances held by the Public Housing Administration at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 12 to 12 of 25 account balances held by the Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 9 to 11 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 7 to 20 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	1.40	445.00	623.00
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 20 to 46 of 131 account balances held by the University of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	2.70	445.00	1,201.50
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 26 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 11 account balances held by the Retirement System for Employees of the Government and Judiciary Retirement System at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 5 of 8 account balances held by the Tourism Company at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 4 to 5 of 6 account balances held by the Department of Justice – Office of Inspector General at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 7 to 7 of 9 account balances held by the Fine Arts Center Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 8 to 10 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 7 account balances held by the Company for the Integral Development of the Cantera Peninsula at Banco Popular as of the 03/31/21 testing period.	0.30	445.00	133.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 13 account balances held by the Department of Labor and Human Resources at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 7 of 15 account balances held by the Convention Center District Authority of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 9 account balances held by the Automobile Accident Compensation Administration at Banco Popular as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 4 account balances held by the Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 4 to 10 of 20 account balances held by the Trade and Export Company at Banco Popular as of the 03/31/21 testing period.	0.70	445.00	311.50
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 3 account balances held by the Statistics Institute of PR at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/13/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 9 account balances held by the Government Development Bank For Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Malhotra,Gaurav	Partner/Principal	4/13/2021	T3 - Long Term Projections	Review of presentation on munipal subsidies and associated recommendations to Board	2.20	870.00	1,914.00
Neziroski,David	Staff	4/13/2021	T3 - Fee Applications / Retention	Review detail received for January statement	3.60	245.00	882.00
Dubinsky,Shawn	Manager	4/14/2021	T3 - Long Term Projections	Analyze and prepare supporting financial analysis of AFFAF and Municipality of Caguas's Section 207 request seeking to issue private financing to fund FEMA Reconstruction Projects	0.60	595.00	357.00
Meisel,Daniel	Staff	4/14/2021	T3 - Long Term Projections	Prepare data question log for PBA dataset including examples to support each discrepancy identified or provide additional context for each question added.	2.90	245.00	710.50
Meisel,Daniel	Staff	4/14/2021	T3 - Long Term Projections	Prepare skeleton deck framework for PBA update deck.	1.60	245.00	392.00
Barati Stec,Izabella	Manager	4/14/2021	T3 - Long Term Projections	Calculate the GNP effects of deregulation using the welfare triangles, for three expected tariff changes and assuming only a fraction of truckers use regulated prices	1.80	595.00	1,071.00
Barati Stec,Izabella	Manager	4/14/2021	T3 - Long Term Projections	Calculate Scenario A, B and C (prices fall to US average, below US average and prices are increased) with varying price elasticity of trucking	2.60	595.00	1,547.00
Zipfel,Nathan	Staff	4/14/2021	T3 - Long Term Projections	Call with N Zipfel (EY) A Christian (EY) to review HR2 funding programs related to job retraining for workers employed by PREPA	0.50	245.00	122.50
Christian,Adam	Senior Manager	4/14/2021	T3 - Long Term Projections	Call with N Zipfel (EY) A Christian (EY) to review HR2 funding programs related to job retraining for workers employed by PREPA	0.50	720.00	360.00
Canter,Matthew Alan	Manager	4/14/2021	T3 - Long Term Projections	Email with EY Team on PBA school lease analysis and analytics recommendations	0.30	595.00	178.50
Barati Stec,Izabella	Manager	4/14/2021	T3 - Long Term Projections	Compare Act 40 sections with the Internal revenue Code matching sections to identify the scope of changes	2.90	595.00	1,725.50
Gelfond,Hilary	Staff	4/14/2021	T3 - Long Term Projections	Compile data on state tax collections as a benchmark for PR, to be used in monthly economic update	0.80	245.00	196.00
Latham,Willow Genevieve	Senior	4/14/2021	T3 - Long Term Projections	Draft introduction section of Task 3 Onboarding Package and initial drafting	2.50	445.00	1,112.50
Soutendijk,Tyler	Staff	4/14/2021	T3 - Long Term Projections	Continue to revise presentation of regression output in Opportunity Gap Analysis for EY manager review	0.30	245.00	73.50
Meisel,Daniel	Staff	4/14/2021	T3 - Long Term Projections	Cross-referenced/audited PBA lease to building dataset tie-out to confirm accuracy of formulas.	1.10	245.00	269.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Soutendijk,Tyler	Staff	4/14/2021	T3 - Long Term Projections	Determine methodology for fiscal impact of Act 40 provisions	1.80	245.00	441.00
Powell,Marc	Executive Director	4/14/2021	T3 - Long Term Projections	Draft email to A. Chepenik (EY) describing the bid evaluation process and how it could be applied to the education RFP, in response to the board's request	0.80	810.00	648.00
Soutendijk,Tyler	Staff	4/14/2021	T3 - Long Term Projections	Draft explanation of Opportunity Gap Analysis in client deliverable	1.20	245.00	294.00
Heath,Emma	Senior Manager	4/14/2021	T3 - Long Term Projections	Email correspondence with J. Burr (EY) regarding implications of revised fiscal plan and budget timeline.	0.40	720.00	288.00
Heath,Emma	Senior Manager	4/14/2021	T3 - Long Term Projections	Email response to V. Bernal (FOMB) regarding draft letter to PRIDCO regarding updated timeline for fiscal plan and budget process	0.40	720.00	288.00
Heath,Emma	Senior Manager	4/14/2021	T3 - Long Term Projections	Email to McKinsey team regarding COVID relief exhibit in draft fiscal plan	0.30	720.00	216.00
Heath,Emma	Senior Manager	4/14/2021	T3 - Long Term Projections	Email to real estate team with additional documents provided by PRIDCO regarding fiscal plan.	0.40	720.00	288.00
Nguyen,Jimmy Hoang Huy	Staff	4/14/2021	T3 - Creditor Mediation Support	Redacted	1.30	271.00	352.30
Nguyen,Jimmy Hoang Huy	Staff	4/14/2021	T3 - Creditor Mediation Support	Redacted	0.50	271.00	135.50
Yodice,Frank	Senior	4/14/2021	T3 - Long Term Projections	Identify and summarize healthcare related funding from COVID relief funding bills and provide a description for the 2021 PR Fiscal Plan	1.30	445.00	578.50
Knapp,Nicole Penelope	Senior	4/14/2021	T3 - Long Term Projections	Identify provisions in Act 40 that have a fiscal impact and can be measured. Seek guidance from leadership on how to proceed.	1.40	445.00	623.00
Berger,Daniel L.	Manager	4/14/2021	T3 - Long Term Projections	Initial analysis on Earned Income Tax Credit outreach to come up with a plan for Hacienda to make citizens aware of this new benefit (look at research from STATES / IRS that has been successful)	0.90	595.00	535.50
Berger,Daniel L.	Manager	4/14/2021	T3 - Long Term Projections	Initial review of exhibits for fiscal plan (make sure charts match up with our data)	0.80	595.00	476.00
Mullins,Daniel R	Executive Director	4/14/2021	T3 - Long Term Projections	Land Freight Deregulation review of estimates and rate scheduled inputs of FMOB and final GNP effect calculation using Herberger triangle	1.70	810.00	1,377.00
Meisel,Daniel	Staff	4/14/2021	T3 - Long Term Projections	Manually refined PBA building data set to merge buildings with redundant DE or AEP codes.	0.90	245.00	220.50
Tague,Robert	Executive Director	4/14/2021	T3 - Long Term Projections	Participate in a call with J. Santiago (CRIM), D. Claudio (CRIM), M. Lopez (FOMB), C. Ortiz (FOMB), N. Dalmau (FOMB), A. Sanjenis (FOMB), R. Tague (EY) and J. Moran-Eserski (EY) to discuss the issues that municipalities have been having with ERS and PayGo	0.80	810.00	648.00
Moran-Eserski,Javier	Senior	4/14/2021	T3 - Long Term Projections	Participate in a call with J. Santiago (CRIM), D. Claudio (CRIM), M. Lopez (FOMB), C. Ortiz (FOMB), N. Dalmau (FOMB), A. Sanjenis (FOMB), R. Tague (EY) and J. Moran-Eserski (EY) to discuss the issues that municipalities have been having with ERS and PayGo	0.80	445.00	356.00
Panagiotakis,Sofia	Senior Manager	4/14/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), S. Leblanc (EY), and R. Tan (EY) to discuss PRIDCO changes in preliminary fiscal plan, timing of fiscal plan updates, and changes to make in agency allocations.	0.60	720.00	432.00
LeBlanc,Samantha	Senior	4/14/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), S. Leblanc (EY), and R. Tan (EY) to discuss PRIDCO changes in preliminary fiscal plan, timing of fiscal plan updates, and changes to make in agency allocations.	0.60	445.00	267.00
Tan,Riyandi	Manager	4/14/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), S. Leblanc (EY), and R. Tan (EY) to discuss PRIDCO changes in preliminary fiscal plan, timing of fiscal plan updates, and changes to make in agency allocations.	0.60	595.00	357.00
Tan,Riyandi	Manager	4/14/2021	T3 - Long Term Projections	Participate in a working meeting with R Tan (EY) and J Seth (EY) to discuss key drivers for Revenues and Operating Expenses between the May 2020 and preliminary April 2021 Fiscal Plan	0.30	595.00	178.50
Seth,Jay Ashish	Senior	4/14/2021	T3 - Long Term Projections	Participate in a working meeting with R Tan (EY) and J Seth (EY) to discuss key drivers for Revenues and Operating Expenses between the May 2020 and preliminary April 2021 Fiscal Plan	0.30	445.00	133.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chemtob,Victor	Senior Manager	4/14/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), E Lavrov (EY), V Chemtob (EY), E Heath (EY) to discuss PRIDCO fiscal plan and other analysis	0.60	720.00	432.00
Santambrogio,Juan	Executive Director	4/14/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), E Lavrov (EY), V Chemtob (EY), E Heath (EY) to discuss PRIDCO fiscal plan and other analysis	0.60	810.00	486.00
Lavrov,Eugene	Senior Manager	4/14/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), E Lavrov (EY), V Chemtob (EY), E Heath (EY) to discuss PRIDCO fiscal plan and other analysis	0.60	720.00	432.00
Heath,Emma	Senior Manager	4/14/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), E Lavrov (EY), V Chemtob (EY), E Heath (EY) to discuss PRIDCO fiscal plan and other analysis	0.60	720.00	432.00
Chepenik,Adam Brandon	Partner/Principal	4/14/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), E Lavrov (EY), V Chemtob (EY), E Heath (EY) to discuss PRIDCO fiscal plan and other analysis	0.60	870.00	522.00
Gregoire,Alexandra	Manager	4/14/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), K Chen (EY), D Meisel (EY) to discuss PBA School data and build out deliverable deck for Client	1.20	595.00	714.00
Meisel,Daniel	Staff	4/14/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), K Chen (EY), D Meisel (EY) to discuss PBA School data and build out deliverable deck for Client	1.20	245.00	294.00
Chen,Shi	Senior	4/14/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), K Chen (EY), D Meisel (EY) to discuss PBA School data and build out deliverable deck for Client	1.20	445.00	534.00
Gregoire,Alexandra	Manager	4/14/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), S Nagarajan (EY), J Federer (EY) to discuss updates to PRIDCO dashboard	0.50	595.00	297.50
Federer,Joshua Lee	Staff	4/14/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), S Nagarajan (EY), J Federer (EY) to discuss updates to PRIDCO dashboard	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	4/14/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), S Nagarajan (EY), J Federer (EY) to discuss updates to PRIDCO dashboard	0.50	245.00	122.50
Ramirez,Aaron	Senior	4/14/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY) , A. Ramirez (EY), J. Thind (EY), N. Campbell (EY), W. Latham (EY) (Partial), and T. Yang (EY) (Partial) weekly coordination call, including RFP updates and next steps regarding Onboarding and Program Structure tasks	0.90	445.00	400.50
Latham,Willow Genevieve	Senior	4/14/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY) , A. Ramirez (EY), J. Thind (EY), N. Campbell (EY), W. Latham (EY) (Partial), and T. Yang (EY) (Partial) weekly coordination call, including RFP updates and next steps regarding Onboarding and Program Structure tasks	0.60	445.00	267.00
Yang,Tianyi	Manager	4/14/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY) , A. Ramirez (EY), J. Thind (EY), N. Campbell (EY), W. Latham (EY) (Partial), and T. Yang (EY) (Partial) weekly coordination call, including RFP updates and next steps regarding Onboarding and Program Structure tasks	0.60	595.00	357.00
Powell,Marc	Executive Director	4/14/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY) , A. Ramirez (EY), J. Thind (EY), N. Campbell (EY), W. Latham (EY) (Partial), and T. Yang (EY) (Partial) weekly coordination call, including RFP updates and next steps regarding Onboarding and Program Structure tasks	0.90	810.00	729.00
Campbell,Nnaji-Semayi	Senior	4/14/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY) , A. Ramirez (EY), J. Thind (EY), N. Campbell (EY), W. Latham (EY) (Partial), and T. Yang (EY) (Partial) weekly coordination call, including RFP updates and next steps regarding Onboarding and Program Structure tasks	0.90	445.00	400.50
Thind,Jehan	Senior Manager	4/14/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY) , A. Ramirez (EY), J. Thind (EY), N. Campbell (EY), W. Latham (EY) (Partial), and T. Yang (EY) (Partial) weekly coordination call, including RFP updates and next steps regarding Onboarding and Program Structure tasks	0.90	720.00	648.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mira,Francisco Jose	Senior Manager	4/14/2021	T3 - Long Term Projections	Participate in call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY), A. Ramirez (EY), J. Thind (EY), N. Campbell (EY), W. Latham (EY) (Partial), and T. Yang (EY) (Partial) weekly coordination call, including RFP updates and next steps regarding Onboarding and Program Structure tasks	0.90	720.00	648.00
Good JR,Clark E	Manager	4/14/2021	T3 - Long Term Projections	Participate in call with C Good (EY), J Nguyen (EY), E Stuber (EY), and C Nichols (EY) to discuss TRS new entrant profile for updating projections associated to HB 120	0.60	519.00	311.40
Nguyen,Jimmy Hoang Huy	Staff	4/14/2021	T3 - Long Term Projections	Participate in call with C Good (EY), J Nguyen (EY), E Stuber (EY), and C Nichols (EY) to discuss TRS new entrant profile for updating projections associated to HB 120	0.60	271.00	162.60
Nichols,Carly	Senior Manager	4/14/2021	T3 - Long Term Projections	Participate in call with C Good (EY), J Nguyen (EY), E Stuber (EY), and C Nichols (EY) to discuss TRS new entrant profile for updating projections associated to HB 120	0.60	655.00	393.00
Stuber,Emily Grace	Senior	4/14/2021	T3 - Long Term Projections	Participate in call with C Good (EY), J Nguyen (EY), E Stuber (EY), and C Nichols (EY) to discuss TRS new entrant profile for updating projections associated to HB 120	0.60	405.00	243.00
Dinnen,Eric	Senior Manager	4/14/2021	T3 - Long Term Projections	Participate in call with E Dinnen (EY), M Canter (EY), J Federer (EY), H Bauer (O'Neill Borges) and E Nieves (O'Neill Borges) to discuss real estate disposal considerations list	0.20	720.00	144.00
Federer,Joshua Lee	Staff	4/14/2021	T3 - Long Term Projections	Participate in call with E Dinnen (EY), M Canter (EY), J Federer (EY), H Bauer (O'Neill Borges) and E Nieves (O'Neill Borges) to discuss real estate disposal considerations list	0.20	245.00	49.00
Canter,Matthew Alan	Manager	4/14/2021	T3 - Long Term Projections	Participate in call with E Dinnen (EY), M Canter (EY), J Federer (EY), H Bauer (O'Neill Borges) and E Nieves (O'Neill Borges) to discuss real estate disposal considerations list	0.20	595.00	119.00
Lavrov,Eugene	Senior Manager	4/14/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and E. Lavrov (EY) debriefing from call with DDEC regarding Act 60 and next steps	0.30	720.00	216.00
Heath,Emma	Senior Manager	4/14/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and E. Lavrov (EY) debriefing from call with DDEC regarding Act 60 and next steps	0.30	720.00	216.00
Lavrov,Eugene	Senior Manager	4/14/2021	T3 - Long Term Projections	Participate in call with FOMB staff, GR, and EY to discuss global minimum tax structure considerations. EY participants: A Chepenik (EY) and E Lavrov (EY).	1.20	720.00	864.00
Chepenik,Adam Brandon	Partner/Principal	4/14/2021	T3 - Long Term Projections	Participate in call with FOMB staff, GR, and EY to discuss global minimum tax structure considerations. EY participants: A Chepenik (EY) and E Lavrov (EY).	1.20	870.00	1,044.00
Mullins,Daniel R	Executive Director	4/14/2021	T3 - Long Term Projections	Participate in call with FOMB, DDEC and EY regarding Act 60 regulations and ROI provisions of same. EY Participants include D. Mullins (EY), E. Heath (EY)and A. Kebhaj (EY).	1.00	810.00	810.00
Heath,Emma	Senior Manager	4/14/2021	T3 - Long Term Projections	Participate in call with FOMB, DDEC and EY regarding Act 60 regulations and ROI provisions of same. EY Participants include D. Mullins (EY), E. Heath (EY)and A. Kebhaj (EY).	1.00	720.00	720.00
Kebhaj,Suhaib	Senior	4/14/2021	T3 - Long Term Projections	Participate in call with FOMB, DDEC and EY regarding Act 60 regulations and ROI provisions of same. EY Participants include D. Mullins (EY), E. Heath (EY)and A. Kebhaj (EY).	1.00	445.00	445.00
Kebhaj,Suhaib	Senior	4/14/2021	T3 - Long Term Projections	Participate in call with J Mackie (EY), D Mullins (EY), A Kebhaj (EY), M Canter (EY), M Ban (EY), D Berger (EY), D Meisel (EY), J Federer (EY), and H Gelfond (EY) to discuss PBA schools and PR shift share analysis	0.50	445.00	222.50
Berger,Daniel L.	Manager	4/14/2021	T3 - Long Term Projections	Participate in call with J Mackie (EY), D Mullins (EY), A Kebhaj (EY), M Canter (EY), M Ban (EY), D Berger (EY), D Meisel (EY), J Federer (EY), and H Gelfond (EY) to discuss PBA schools and PR shift share analysis	0.50	595.00	297.50
Mullins,Daniel R	Executive Director	4/14/2021	T3 - Long Term Projections	Participate in call with J Mackie (EY), D Mullins (EY), A Kebhaj (EY), M Canter (EY), M Ban (EY), D Berger (EY), D Meisel (EY), J Federer (EY), and H Gelfond (EY) to discuss PBA schools and PR shift share analysis	0.50	810.00	405.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mackie,James	Executive Director	4/14/2021	T3 - Long Term Projections	Participate in call with J Mackie (EY), D Mullins (EY), A Kebhaj (EY), M Canter (EY), M Ban (EY), D Berger (EY), D Meisel (EY), J Federer (EY), and H Gelfond (EY) to discuss PBA schools and PR shift share analysis	0.50	810.00	405.00
Ban,Menuka	Manager	4/14/2021	T3 - Long Term Projections	Participate in call with J Mackie (EY), D Mullins (EY), A Kebhaj (EY), M Canter (EY), M Ban (EY), D Berger (EY), D Meisel (EY), J Federer (EY), and H Gelfond (EY) to discuss PBA schools and PR shift share analysis	0.50	595.00	297.50
Gelfond,Hilary	Staff	4/14/2021	T3 - Long Term Projections	Participate in call with J Mackie (EY), D Mullins (EY), A Kebhaj (EY), M Canter (EY), M Ban (EY), D Berger (EY), D Meisel (EY), J Federer (EY), and H Gelfond (EY) to discuss PBA schools and PR shift share analysis	0.50	245.00	122.50
Meisel,Daniel	Staff	4/14/2021	T3 - Long Term Projections	Participate in call with J Mackie (EY), D Mullins (EY), A Kebhaj (EY), M Canter (EY), M Ban (EY), D Berger (EY), D Meisel (EY), J Federer (EY), and H Gelfond (EY) to discuss PBA schools and PR shift share analysis	0.50	245.00	122.50
Federer,Joshua Lee	Staff	4/14/2021	T3 - Long Term Projections	Participate in call with J Mackie (EY), D Mullins (EY), A Kebhaj (EY), M Canter (EY), M Ban (EY), D Berger (EY), D Meisel (EY), J Federer (EY), and H Gelfond (EY) to discuss PBA schools and PR shift share analysis	0.50	245.00	122.50
Canter,Matthew Alan	Manager	4/14/2021	T3 - Long Term Projections	Participate in call with J Mackie (EY), D Mullins (EY), A Kebhaj (EY), M Canter (EY), M Ban (EY), D Berger (EY), D Meisel (EY), J Federer (EY), and H Gelfond (EY) to discuss PBA schools and PR shift share analysis	0.50	595.00	297.50
Santambrogio,Juan	Executive Director	4/14/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY) and C Good (EY) to discuss new entrant assumptions for HB 120 analysis	0.40	810.00	324.00
Good JR,Clark E	Manager	4/14/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY) and C Good (EY) to discuss new entrant assumptions for HB 120 analysis	0.40	519.00	207.60
Chen,Shi	Senior	4/14/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and K Chen (EY) to discuss PBA schools sample leases	0.20	445.00	89.00
Canter,Matthew Alan	Manager	4/14/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and K Chen (EY) to discuss PBA schools sample leases	0.20	595.00	119.00
Mira,Francisco Jose	Senior Manager	4/14/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), J. Thind (EY) and F. Mira (EY) to plan task and assignments for task 2 (onboarding) and task 3 (broadband program structure)	0.70	720.00	504.00
Thind,Jehan	Senior Manager	4/14/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), J. Thind (EY) and F. Mira (EY) to plan task and assignments for task 2 (onboarding) and task 3 (broadband program structure)	0.70	720.00	504.00
Powell,Marc	Executive Director	4/14/2021	T3 - Long Term Projections	Participate in call with M. Powell (EY), J. Thind (EY) and F. Mira (EY) to plan task and assignments for task 2 (onboarding) and task 3 (broadband program) structure)	0.70	810.00	567.00
Good JR,Clark E	Manager	4/14/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss exhibit comparing provisions of HB 120 with provisions from plan of adjustment	0.60	519.00	311.40
Levy,Sheva R	Partner/Principal	4/14/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss exhibit comparing provisions of HB 120 with provisions from plan of adjustment	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	4/14/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss updated calculations for the HB 120 analysis	0.50	721.00	360.50
Good JR,Clark E	Manager	4/14/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss updated calculations for the HB 120 analysis	0.50	519.00	259.50
Good JR,Clark E	Manager	4/14/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), M Lopez (FOMB) and C Ortiz (FOMB) to discuss the edits to the fiscal plan document after compilation of document by McK	0.60	519.00	311.40
Levy,Sheva R	Partner/Principal	4/14/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), M Lopez (FOMB) and C Ortiz (FOMB) to discuss the edits to the fiscal plan document after compilation of document by McK	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	4/14/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Chepenik,Adam Brandon	Partner/Principal	4/14/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Malhotra,Gaurav	Partner/Principal	4/14/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Santambrogio,Juan	Executive Director	4/14/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Panagiotakis,Sofia	Senior Manager	4/14/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to discuss budget decisions in fiscal plan involving DNER and PRIDCO.	0.20	720.00	144.00
LeBlanc,Samantha	Senior	4/14/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to discuss budget decisions in fiscal plan involving DNER and PRIDCO.	0.20	445.00	89.00
Tan,Riyandi	Manager	4/14/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to discuss budget decisions in fiscal plan involving DNER and PRIDCO.	0.20	595.00	119.00
Panagiotakis,Sofia	Senior Manager	4/14/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), L Lopez Sanchez (McKinsey), and C Gonzalez-Garileti (McKinsey) to discuss PRIDCO and DNER decision updates in the fiscal Plan.	0.30	720.00	216.00
LeBlanc,Samantha	Senior	4/14/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), L Lopez Sanchez (McKinsey), and C Gonzalez-Garileti (McKinsey) to discuss PRIDCO and DNER decision updates in the fiscal Plan.	0.30	445.00	133.50
Tan,Riyandi	Manager	4/14/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), L Lopez Sanchez (McKinsey), and C Gonzalez-Garileti (McKinsey) to discuss PRIDCO and DNER decision updates in the fiscal Plan.	0.30	595.00	178.50
Day,Timothy Sean	Manager	4/14/2021	T3 - Long Term Projections	Participate in call with T Day (EY) and C Good (EY) to discuss new entrant assumptions for ERS HB 120 runs	0.40	519.00	207.60
Good JR,Clark E	Manager	4/14/2021	T3 - Long Term Projections	Participate in call with T Day (EY) and C Good (EY) to discuss new entrant assumptions for ERS HB 120 runs	0.40	519.00	207.60
Good JR,Clark E	Manager	4/14/2021	T3 - Long Term Projections	Participate in call with T Stricklin (EY) and C Good (EY) to discuss HB 120 calculations for ERS specifically the provisions that need updated in the final projected valuation system run	0.20	519.00	103.80
Stricklin,Todd	Senior	4/14/2021	T3 - Long Term Projections	Participate in call with T Stricklin (EY) and C Good (EY) to discuss HB 120 calculations for ERS specifically the provisions that need updated in the final projected valuation system run	0.20	405.00	81.00
LeBlanc,Samantha	Senior	4/14/2021	T3 - Long Term Projections	Participate in working session with R Tan (EY) and S LeBlanc (EY) to discuss Medicaid measures in the draft fiscal plan.	0.30	445.00	133.50
Tan,Riyandi	Manager	4/14/2021	T3 - Long Term Projections	Participate in working session with R Tan (EY) and S LeBlanc (EY) to discuss Medicaid measures in the draft fiscal plan.	0.30	595.00	178.50
Chen,Shi	Senior	4/14/2021	T3 - Long Term Projections	PBA School analysis - review and analyze data and sample school	5.60	445.00	2,492.00
Good JR,Clark E	Manager	4/14/2021	T3 - Long Term Projections	Perform high level review of asks implicit within proposed declaration language	0.90	519.00	467.10
Edwards,Daniel	Manager	4/14/2021	T3 - Long Term Projections	Perform analysis on PBA datasets to formally tie lease data to building data.	1.00	595.00	595.00
Meisel,Daniel	Staff	4/14/2021	T3 - Long Term Projections	Perform analysis on PBA datasets to formally tie lease data to building data.	1.00	245.00	245.00
Stricklin,Todd	Senior	4/14/2021	T3 - Long Term Projections	Prepare a grouped dataset of ERS participants hired after 5/30/2015 to define a new entrant profile	1.20	405.00	486.00
Mullins,Daniel R	Executive Director	4/14/2021	T3 - Long Term Projections	Prepare AO and ROI manual for presentation to DDEC and FOMB for discussion consideration	0.70	810.00	567.00
Powell,Marc	Executive Director	4/14/2021	T3 - Long Term Projections	Prepare call with EY team on how to respond to the board's request re: education	2.90	810.00	2,349.00
Kebhaj,Suhaib	Senior	4/14/2021	T3 - Long Term Projections	Prepare draft sections of report on trucking deregulation regarding the average trucking rates in the US and PR	1.30	445.00	578.50
Canter,Matthew Alan	Manager	4/14/2021	T3 - Long Term Projections	Prepare for call with Ankura and guiding questions regarding PRIDCO CapEx study	0.90	595.00	535.50
Federer,Joshua Lee	Staff	4/14/2021	T3 - Long Term Projections	Prepare framework for abstracting and consolidating key PBA lease terms for EY team	0.50	245.00	122.50
Chepenik,Adam Brandon	Partner/Principal	4/14/2021	T3 - Long Term Projections	Prepare GILTI and global min tax materials for discussion with FOMB	2.20	870.00	1,914.00
Rubin,Joshua A.	Staff	4/14/2021	T3 - Long Term Projections	Prepare graph showing the price and quantity effects of deregulation with respect to VLTs	0.30	245.00	73.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mullins, Daniel R	Executive Director	4/14/2021	T3 - Long Term Projections	Prepare Regulation 7970 recommended language changes and identification of reasons for change	2.90	810.00	2,349.00
Jacobsen, Katherine Anne	Senior	4/14/2021	T3 - Plan of Adjustment	Prepare summary of comments and edits on federal funding sections in the latest draft of 2021 fiscal plan	0.80	445.00	356.00
Burr, Jeremy	Manager	4/14/2021	T3 - Long Term Projections	Prepare summary of feedback for the draft CW fiscal plan based on feedback from the EY team	0.60	595.00	357.00
Gregoire, Alexandra	Manager	4/14/2021	T3 - Long Term Projections	Review and edit Client deck for PBA portfolio diagnostics and summary including question logs and discussion guide for client.	3.00	595.00	1,785.00
Burr, Jeremy	Manager	4/14/2021	T3 - Long Term Projections	Provide feedback on the list of title III entities to support analysis of the utilities past due payments	0.30	595.00	178.50
Burr, Jeremy	Manager	4/14/2021	T3 - Long Term Projections	Provide feedback on the proposed fiscal plan to be certified by the Oversight Board	1.40	595.00	833.00
Meisel, Daniel	Staff	4/14/2021	T3 - Long Term Projections	Run gap analyses to determine and highlight inconsistencies between building and lease dataset for individual schools.	0.90	245.00	220.50
Nagarajan, Snigdha	Staff	4/14/2021	T3 - Long Term Projections	Reflect changes of above/below analysis on PRIDCO dashboard	1.80	245.00	441.00
Zipfel, Nathan	Staff	4/14/2021	T3 - Long Term Projections	Research on programs contained within HR2 that provide energy-related funding to PR	4.10	245.00	1,004.50
Canter, Matthew Alan	Manager	4/14/2021	T3 - Long Term Projections	Review A Lopez (FOMB) recommends for the PRIDCO deck	0.20	595.00	119.00
Heath, Emma	Senior Manager	4/14/2021	T3 - Long Term Projections	Review additional documents provided by PRIDCO related to fiscal plan	0.60	720.00	432.00
Campbell, Nnaji-Semayi	Senior	4/14/2021	T3 - Long Term Projections	Review and note on draft tasks for next steps	0.40	445.00	178.00
Heath, Emma	Senior Manager	4/14/2021	T3 - Long Term Projections	Review and update draft fiscal plan for various topics including CARES, ARP, CRRSA, disaster aid revolver, healthcare, EITC, child tax credit.	3.60	720.00	2,592.00
Heath, Emma	Senior Manager	4/14/2021	T3 - Long Term Projections	Review and update HB120 presentation regarding comparison to POA	0.60	720.00	432.00
Seth, Jay Ashish	Senior	4/14/2021	T3 - Long Term Projections	Review April Preliminary Fiscal Plan to summarize key drivers of operating expenses	1.60	445.00	712.00
Seth, Jay Ashish	Senior	4/14/2021	T3 - Long Term Projections	Review April Preliminary Fiscal Plan to summarize key drivers of revenue	1.90	445.00	845.50
Tague, Robert	Executive Director	4/14/2021	T3 - Long Term Projections	Review draft Act 29 updated language for CW FP inclusion	0.30	810.00	243.00
Yodice, Frank	Senior	4/14/2021	T3 - Long Term Projections	Review draft Fiscal Plan for COVID relief related items and check numbers used in the document to EY numbers	2.60	445.00	1,157.00
Heath, Emma	Senior Manager	4/14/2021	T3 - Long Term Projections	Review draft letter to PRIDCO regarding updated timeline for fiscal plan and budget process	0.30	720.00	216.00
Gelfond, Hilary	Staff	4/14/2021	T3 - Long Term Projections	Review draft of 2021 Fiscal Plan	0.60	245.00	147.00
Good JR, Clark E	Manager	4/14/2021	T3 - Plan of Adjustment	Review draft of potential suggested legislation to implement social security for teachers	1.50	519.00	778.50
Levy, Sheva R	Partner/Principal	4/14/2021	T3 - Long Term Projections	Review edits to deck containing comparison of HB 120 provisions to plan of adjustment	0.60	721.00	432.60
Mackie, James	Executive Director	4/14/2021	T3 - Long Term Projections	Review effects of trucking regulations on spending and economic performance	1.80	810.00	1,458.00
Mullins, Daniel R	Executive Director	4/14/2021	T3 - Long Term Projections	Review EITC PR filer outreach program to maximize local EITC participation with the initial step being a review of state programs	1.40	810.00	1,134.00
Dubinsky, Shawn	Manager	4/14/2021	T3 - Plan of Adjustment	Review FOMB press release on PREPA Title III plan of adjustment timeline and updates to RSA	0.20	595.00	119.00
Good JR, Clark E	Manager	4/14/2021	T3 - Long Term Projections	Review framework for HB 120 declaration to assess parameters that need updated in final analysis	0.60	519.00	311.40
Mullins, Daniel R	Executive Director	4/14/2021	T3 - Long Term Projections	Review Hawaii tariff schedules for application to Puerto Rico and pre-report briefing of FOMB	1.10	810.00	891.00
Good JR, Clark E	Manager	4/14/2021	T3 - Long Term Projections	Review HB 120 projection assumptions for new entrants across systems	1.60	519.00	830.40
Canter, Matthew Alan	Manager	4/14/2021	T3 - Long Term Projections	Review HFA loan data and REO properties provided by agency	0.70	595.00	416.50
Santambrogio, Juan	Executive Director	4/14/2021	T3 - Plan of Adjustment	Review historical information on clawback revenues to assist in analysis of best interest test	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	4/14/2021	T3 - Plan of Adjustment	Review information on government entities included in title III filing	0.40	810.00	324.00
Stricklin, Todd	Senior	4/14/2021	T3 - Long Term Projections	Review initial EY calculated ERS liabilities measured against Milliman report liabilities for the 2017 valuation	1.30	405.00	526.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	4/14/2021	T3 - Long Term Projections	Review latest draft fiscal plan long term projections to be included in 30 year cash projections	1.20	810.00	972.00
Heath, Emma	Senior Manager	4/14/2021	T3 - Long Term Projections	Review letter from UPR regarding HEERF funds and proposed email to N. Jaresko (FOMB) regarding same.	0.50	720.00	360.00
Good JR, Clark E	Manager	4/14/2021	T3 - Long Term Projections	Review of McK document compilation to identify locations of pension numbers to confirm before document finalization	0.40	519.00	207.60
Good JR, Clark E	Manager	4/14/2021	T3 - Long Term Projections	Review of paygo debt history including information on payment plans for pension document	0.70	519.00	363.30
Good JR, Clark E	Manager	4/14/2021	T3 - Long Term Projections	Review of references to the pension plan in the broader fiscal plan document (beyond fiscal plan chapter)	1.70	519.00	882.30
Barati Stec, Izabella	Manager	4/14/2021	T3 - Long Term Projections	Review of trucking deregulation in Hawaii, collecting Bills and legislative texts	2.80	595.00	1,666.00
Good JR, Clark E	Manager	4/14/2021	T3 - Long Term Projections	Review PREPA-ERS communication documenting that ERISA is viewed to preempt requirement that PREPA employees transferring to LUMA must have option to remain in PREPA-ERS	0.30	519.00	155.70
Kebhaj, Suhaib	Senior	4/14/2021	T3 - Long Term Projections	Review previous research on impact of stimulus on unemployment	1.20	445.00	534.00
Canter, Matthew Alan	Manager	4/14/2021	T3 - Long Term Projections	Review PRIDCO Dashboard for accuracy and changes after initial rev view	0.20	595.00	119.00
Levy, Sheva R	Partner/Principal	4/14/2021	T3 - Plan of Adjustment	Review proposed edits to Act 71-2019 markup of Social Security provisions	0.90	721.00	648.90
Gelfond, Hilary	Staff	4/14/2021	T3 - Long Term Projections	Review provisions of Act 40 to determine whether they will have fiscal impacts, and determine ability to estimate	2.90	245.00	710.50
Gelfond, Hilary	Staff	4/14/2021	T3 - Long Term Projections	Review regression results of doing business econometric analysis	1.50	245.00	367.50
Stricklin, Todd	Senior	4/14/2021	T3 - Long Term Projections	Review reinstated interest credit calculations for ERS to prepare HB120 projections	0.80	405.00	324.00
Chemtob, Victor	Senior Manager	4/14/2021	T3 - Long Term Projections	Review revised timing of PRIDCO fiscal plan submission process and timeline	0.30	720.00	216.00
Lavrov, Eugene	Senior Manager	4/14/2021	T3 - Long Term Projections	Review ROI Manual and Administrative Order (ACT 60)	0.70	720.00	504.00
Jacobsen, Katherine Anne	Senior	4/14/2021	T3 - Plan of Adjustment	Review sections on American Rescue Plan federal funding in the latest draft of 2021 fiscal plan	0.60	445.00	267.00
Jacobsen, Katherine Anne	Senior	4/14/2021	T3 - Plan of Adjustment	Review sections on CARES Act federal funding in the latest draft of 2021 fiscal plan	0.80	445.00	356.00
Jacobsen, Katherine Anne	Senior	4/14/2021	T3 - Plan of Adjustment	Review sections on healthcare covid relief federal funding in the latest draft of 2021 fiscal plan	0.50	445.00	222.50
Jacobsen, Katherine Anne	Senior	4/14/2021	T3 - Plan of Adjustment	Review sections on state and local government covid relief federal funding in the latest draft of 2021 fiscal plan	0.30	445.00	133.50
Ban, Menuka	Manager	4/14/2021	T3 - Long Term Projections	Review the adjusted estimates of the trucking regulation/check GDP share of trucking through various sources	1.70	595.00	1,011.50
Knapp, Nicole Penelope	Senior	4/14/2021	T3 - Long Term Projections	Review unemployment and trucking sections of Fiscal Plan and provide feedback	2.30	445.00	1,023.50
Levy, Sheva R	Partner/Principal	4/14/2021	T3 - Long Term Projections	Review updated draft of fiscal plan document for consistency of pension references	0.80	721.00	576.80
Stricklin, Todd	Senior	4/14/2021	T3 - Long Term Projections	Review updated mortality table coding for ERS 2017 valuation runs to prepare HB120 projections	0.60	405.00	243.00
Heath, Emma	Senior Manager	4/14/2021	T3 - Long Term Projections	Review UPR notice of violation	0.30	720.00	216.00
Dubinsky, Shawn	Manager	4/14/2021	T3 - Long Term Projections	Review weekly published TSA Cash report and component unit liquidity on cash balances of Commonwealth to understand weekly inflows and outflow and fund balances	0.10	595.00	59.50
Edwards, Daniel	Manager	4/14/2021	T3 - Long Term Projections	Review gap analyses performed to determine inconsistencies between building and lease dataset for schools.	1.00	595.00	595.00
Edwards, Daniel	Manager	4/14/2021	T3 - Long Term Projections	Review skeleton deck framework for PBA update deck.	1.00	595.00	595.00
Barati Stec, Izabella	Manager	4/14/2021	T3 - Long Term Projections	Review the Fiscal Plan's sections on property tax exemptions	1.80	595.00	1,071.00
Dubinsky, Shawn	Manager	4/14/2021	T3 - Long Term Projections	Update model to analyze borrowing margin and update output template for Sec 207 draft presentations	0.30	595.00	178.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Soutendijk, Tyler	Staff	4/14/2021	T3 - Long Term Projections	Revise presentation of regression output in Opportunity Gap Analysis for EY manager review	2.90	245.00	710.50
Mackie, James	Executive Director	4/14/2021	T3 - Long Term Projections	Draft EY's trucking paper submission for Fiscal Plan	1.70	810.00	1,377.00
Ramirez, Aaron	Senior	4/14/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Mapping Existing Service Gaps (how do different states define service gaps).	3.10	445.00	1,379.50
Ramirez, Aaron	Senior	4/14/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Mapping Existing Service Gaps (how do different states define service gaps).	2.10	445.00	934.50
Ramirez, Aaron	Senior	4/14/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Mapping Existing Service Gaps (how do different states define service gaps).	1.20	445.00	534.00
Knapp, Nicole Penelope	Senior	4/14/2021	T3 - Long Term Projections	Update backward modeling results to include that only 36% of PR trucking is at regulated rates	2.70	445.00	1,201.50
Dubinsky, Shawn	Manager	4/14/2021	T3 - Long Term Projections	Update draft presentation and supporting financial analysis of AFFAF and Municipality of Lajas's Section 207 request seeking to issue new debt to support Landfill remediation and remedy EPA Consent Decree	0.80	595.00	476.00
Knapp, Nicole Penelope	Senior	4/14/2021	T3 - Long Term Projections	Update IMPLAN forward modeling results to include that only 36% of PR trucking is at regulated rates	2.90	445.00	1,290.50
Nagarajan, Snigdha	Staff	4/14/2021	T3 - Long Term Projections	Update PRIDCO dashboard based on call - Highlighting low contract rents vs market rents for specific leases	0.90	245.00	220.50
Nagarajan, Snigdha	Staff	4/14/2021	T3 - Long Term Projections	Update PRIDCO dashboard based on call - Resolving visual being irrelevant for some leases where contract rent << 27\$	2.60	245.00	637.00
Nagarajan, Snigdha	Staff	4/14/2021	T3 - Long Term Projections	Update PRIDCO dashboard based on suggestions from M Canter (EY) and J Federer (EY)-PERFORM 'Top N Analysis' to reflect Rent and SF instead of Valuation and SF (PRIDCO Building Leases)	2.10	245.00	514.50
Moran-Eserski, Javier	Senior	4/14/2021	T3 - Long Term Projections	Update the section on Act 29-2019 in the CW Fiscal Plan to incorporate additional comments provided by the client	0.70	445.00	311.50
Stuber, Emily Grace	Senior	4/14/2021	T3 - Long Term Projections	Update the valuation system to incorporate target projected headcounts into new entrant growth rate assumption calculation for TRS HB 120	0.80	405.00	324.00
Berger, Daniel L.	Manager	4/14/2021	T3 - Long Term Projections	Draft proposal for Earned Income Tax Credit outreach analysis work for Hacienda	0.80	595.00	476.00
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Prepare draft email to Insurance Fund State Corporation to follow up on restriction information as of 04/14/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Send email to Insurance Fund State Corporation to follow up on restriction information as of 04/14/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/14/2021 for School of Plastic Arts and Design for the 03/31/2021 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Review First Bank statement received on 04/14/2021 for Office of the Solicitor - Special Independent Prosecutor account ending in X736 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Review First Bank statement received on 04/14/2021 for Office of the Solicitor - Special Independent Prosecutor account ending in X747 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/14/2021 for Office of the Solicitor - Special Independent Prosecutor for the 03/31/2021 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 04/14/2021 for Project Corporation ENLACE Cano Martin Pena account ending in X369 for the 03/31/2021 testing period.	0.30	445.00	133.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 04/14/2021 for Project Corporation ENLACE Cano Martin Pena account ending in X291 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/14/2021 for Project Corporation ENLACE Cano Martin Pena for the 03/31/2021 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Review First Bank statement received on 04/14/2021 for House of Representatives account ending in X610 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Review First Bank statement received on 04/14/2021 for House of Representatives account ending in X621 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Review First Bank statement received on 04/14/2021 for House of Representatives account ending in X643 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Review First Bank statement received on 04/14/2021 for House of Representatives account ending in X654 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Review First Bank statement received on 04/14/2021 for House of Representatives account ending in X885 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Review First Bank statement received on 04/14/2021 for House of Representatives account ending in X632 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 04/14/2021 for Insurance Fund State Corporation account ending in X799 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 04/14/2021 for Insurance Fund State Corporation account ending in X780 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/14/2021 for Insurance Fund State Corporation for the 03/31/2021 testing period.	0.20	445.00	89.00
Mairena, Daisy	Staff	4/14/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Correction and Rehabilitation and Pretrial Services Program as of 04/14/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/14/2021	T3 - Plan of Adjustment	Analyze bank account information related to new/closed accounts received as of 04/14/2021 for multiple agencies for the March 31, 2021 testing period to determine outstanding information pending follow-up requests.	1.50	245.00	367.50
Venkatramanan, Siddhu	Manager	4/14/2021	T3 - Plan of Adjustment	Perform Relativity platform user maintenance functions like access management procedures updates to ensure the system is working as intended for the cash workstream, on 4/14/2021.	1.90	595.00	1,130.50
Venkatramanan, Siddhu	Manager	4/14/2021	T3 - Plan of Adjustment	Update fields within the Relativity workspace to implement changes for the 03/31/2021 testing period as of 4/14/2021	2.30	595.00	1,368.50
Chan, Jonathan	Manager	4/14/2021	T3 - Plan of Adjustment	Review PDF of Presentation update as of 04/14/2021	0.40	595.00	238.00
Chan, Jonathan	Manager	4/14/2021	T3 - Plan of Adjustment	Review upload folder for documents received from 4/2/2021 to 4/9/2021 for file name consistency for complete upload to Relativity platform, for accurate testing of account balances.	0.90	595.00	535.50
Chan, Jonathan	Manager	4/14/2021	T3 - Plan of Adjustment	Update testing file of accounts reviewed as of 04/14/2021 to maintain accurate record of accounts tested for efficient reporting for the 03/31/2021 testing period.	0.70	595.00	416.50
Chan, Jonathan	Manager	4/14/2021	T3 - Plan of Adjustment	Review changes in file linkages for documentation received as of 4/14/2021 for correct upload to the Relativity review platform.	0.30	595.00	178.50
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Department of Consumer Affairs accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 11 Department of Labor and Human Resources accounts held at the bank.	0.40	245.00	98.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 11 Highway and Transportation Authority accounts held at the bank.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 52 of 123 University of Puerto Rico accounts held at the bank.	2.00	245.00	490.00
Sanchez-Riveron,Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Analyze BNY Mellon web-platform transaction statements for 3/31/2021 testing period to obtain information for 56 Highway and Transportation Authority accounts held at the bank.	2.10	245.00	514.50
Sanchez-Riveron,Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Analyze Oriental Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 4 Highway and Transportation Authority accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Analyze US Treasury web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Department of Labor and Human Resources accounts held at the bank.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 5 of 19 account balances held by the Comprehensive Cancer Center at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 20 to 81 of 84 account balances held by the Municipal Finance Corporation (COFIM) at Banco Popular as of the 03/31/21 testing period.	4.30	245.00	1,053.50
Mairena,Daisy	Staff	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 15 of 23 account balances held by the Health Insurance Administration at Banco Popular as of the 03/31/21 testing period.	1.10	245.00	269.50
Mairena,Daisy	Staff	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 4 to 4 of 8 account balances held by the Maritime Transport Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 10 to 10 of 14 account balances held by the Musical Arts Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 9 account balances held by the Department of Housing at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 21 to 21 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Ramirez,Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 47 to 68 of 131 account balances held by the University of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	2.20	445.00	979.00
Ramirez,Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 22 to 29 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.80	445.00	356.00
Ramirez,Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 4 to 4 of 9 account balances held by the Automobile Accident Compensation Administration at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 8 to 8 of 13 account balances held by the Land Authority de Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 11 to 13 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.30	445.00	133.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 3 to 5 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 7 to 8 of 11 account balances held by the Highway and Transportation Authority at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 3 of 4 account balances held by the Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 3 account balances held by the Land Administration at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 12 to 13 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Traditional Lottery at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 8 to 8 of 15 account balances held by the Convention Center District Authority of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 5 of 8 account balances held by the Maritime Transport Authority at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 2 of 6 account balances held by the Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 11 to 17 of 20 account balances held by the Trade and Export Company at Banco Popular as of the 03/31/21 testing period.	0.70	445.00	311.50
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 2 account balances held by the Puerto Rico Public Broadcasting Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 4 account balances held by the Project Corporation ENLACE Cano Martin Pena at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 20 of 50 account balances held by the Public Housing Administration at Banco Popular as of the 03/31/21 testing period.	1.60	445.00	712.00
Ramirez, Jessica I.	Senior	4/14/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 2 of 13 account balances held by the Department of Labor and Human Resources at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 12 account balances held by the Land Authority de Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 6 account balances held by the Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 18 account balances held by the Economic Development Bank for Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 5 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 6 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 4 account balances held by the Puerto Rico Energy Commission at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 4 of 7 account balances held by the Fiscal Agency & Financial Advisory Authority (AAFAF) at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 84 account balances held by the Municipal Finance Corporation (COFIM) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 14 of 131 account balances held by the University of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	1.40	245.00	343.00
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 10 account balances held by the Department of Economic Development and Commerce at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 6 account balances held by the Department of Justice – Office of Inspector General at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Department of Public Safety at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 5 account balances held by the Public Private Partnership Authority at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 9 account balances held by the Fine Arts Center Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 25 account balances held by the Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 26 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 11 account balances held by the Retirement System for Employees of the Government and Judiciary Retirement System at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Deborah	Staff	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 8 account balances held by the Tourism Company at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Chan, Jonathan	Manager	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 8 account balances held by the School of Plastic Arts and Design at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan, Jonathan	Manager	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 4 of 12 account balances held by the Land Authority de Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.40	595.00	238.00
Chan, Jonathan	Manager	4/14/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 4 of 8 account balances held by the Tourism Company at Banco Popular as of the 03/31/21 testing period.	0.30	595.00	178.50
Malhotra, Gaurav	Partner/Principal	4/14/2021	T3 - Long Term Projections	Review of final communication regarding EITC legislation	1.30	870.00	1,131.00
Neziroski, David	Staff	4/14/2021	T3 - Fee Applications / Retention	Continue to prepare interim fee application	3.70	245.00	906.50
Berger, Daniel L.	Manager	4/15/2021	T3 - Long Term Projections	Additional data pulls for Global Intangible Low-Taxed Income analysis for FOMB	0.70	595.00	416.50
Angus, Barbara	Partner/Principal	4/15/2021	T3 - Long Term Projections	Amend slides for FOMB meeting	0.70	870.00	609.00
Dubinsky, Shawn	Manager	4/15/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Yodice, Frank	Senior	4/15/2021	T3 - Long Term Projections	Analyze Senate Democrat publication detailing ARP funding and estimates for Puerto Rico, and compare to EY estimates	2.30	445.00	1,023.50
Meisel, Daniel	Staff	4/15/2021	T3 - Long Term Projections	Prepare PowerPoint slide for FOMB deck highlighting industrial demand trends and the Puerto Rico pharmaceutical manufacturing growth opportunity.	1.10	245.00	269.50
Angus, Barbara	Partner/Principal	4/15/2021	T3 - Long Term Projections	Call with G Ojeda (FOMB), A Chepenik (EY), J Mackie (EY); B Angus (EY) and Treasury Department team regarding implications of GILTI changes and OECD Pillar 2	0.90	870.00	783.00
Mackie, James	Executive Director	4/15/2021	T3 - Long Term Projections	Call with G Ojeda (FOMB), A Chepenik (EY), J Mackie (EY); B Angus (EY) and Treasury Department team regarding implications of GILTI changes and OECD Pillar 2	0.90	810.00	729.00
Chepenik, Adam Brandon	Partner/Principal	4/15/2021	T3 - Long Term Projections	Call with G Ojeda (FOMB), A Chepenik (EY), J Mackie (EY); B Angus (EY) and Treasury Department team regarding implications of GILTI changes and OECD Pillar 2	0.90	870.00	783.00
Christian, Adam	Senior Manager	4/15/2021	T3 - Long Term Projections	Call with N Zipfel (EY) A Christian (EY) to review HR2 funding programs related to job retraining for workers employed by PREPA	0.40	720.00	288.00
Zipfel, Nathan	Staff	4/15/2021	T3 - Long Term Projections	Call with N Zipfel (EY) A Christian (EY) to review HR2 funding programs related to job retraining for workers employed by PREPA	0.40	245.00	98.00
Barati Stec, Izabella	Manager	4/15/2021	T3 - Long Term Projections	Compare sections of slot machine revenue distribution of RC 17 and the Act on Gambling Revenues	2.30	595.00	1,368.50
Gelfond, Hilary	Staff	4/15/2021	T3 - Long Term Projections	Conduct a preliminary comparison of Fiscal Plan model to US Model	1.10	245.00	269.50
Canter, Matthew Alan	Manager	4/15/2021	T3 - Long Term Projections	Conduct review and provide process recommendations for PBA School analysis	0.90	595.00	535.50
Canter, Matthew Alan	Manager	4/15/2021	T3 - Long Term Projections	Conduct review of CW monetization deck for presentation to N Jaresko (FOMB)	1.20	595.00	714.00
Burr, Jeremy	Manager	4/15/2021	T3 - Long Term Projections	Prepare comments from EY regarding the certification of the CW fiscal plan	1.20	595.00	714.00
Heath, Emma	Senior Manager	4/15/2021	T3 - Long Term Projections	Correspondence with D. Berger (EY) regarding updates to fiscal plan draft for child tax credit	0.20	720.00	144.00
Heath, Emma	Senior Manager	4/15/2021	T3 - Long Term Projections	Correspondence with M. Glynn (EY) regarding updates to fiscal plan draft for municipality ARP funds	0.20	720.00	144.00
Leonis, Temisan	Senior	4/15/2021	T3 - Long Term Projections	Draft Global Minimum Tax Regime presentation deck, per A. Chepenik (EY)'s request.	1.80	445.00	801.00
Jacobsen, Katherine Anne	Senior	4/15/2021	T3 - Plan of Adjustment	Draft section of disclosure statement on healthcare federal funding allocated to Puerto Rico across the covid relief bills for the 2021 fiscal plan	1.40	445.00	623.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mackie,James	Executive Director	4/15/2021	T3 - Long Term Projections	Amend and review EY trucking analysis	1.90	810.00	1,539.00
Mackie,James	Executive Director	4/15/2021	T3 - Long Term Projections	Amend slides prepared for FOMB board meeting on Binds' proposed changes to GILTI	0.60	810.00	486.00
Mira,Francisco Jose	Senior Manager	4/15/2021	T3 - Long Term Projections	Education Fund - review and comment draft RFP, sections 1-3	1.30	720.00	936.00
Mira,Francisco Jose	Senior Manager	4/15/2021	T3 - Long Term Projections	Education Fund - review and comment draft RFP, sections 4 Proposal Requirements	0.90	720.00	648.00
Mira,Francisco Jose	Senior Manager	4/15/2021	T3 - Long Term Projections	Education Fund - review and comment draft RFP, sections 5 Proposal Contents	1.20	720.00	864.00
Mira,Francisco Jose	Senior Manager	4/15/2021	T3 - Long Term Projections	Education Fund - review and comment draft RFP, sections 6 Financial Proposal	1.70	720.00	1,224.00
Mira,Francisco Jose	Senior Manager	4/15/2021	T3 - Long Term Projections	Education Fund - review and comment draft RFP, sections 7-10	0.90	720.00	648.00
Heath,Emma	Senior Manager	4/15/2021	T3 - Long Term Projections	Email correspondence with A. Chepenik (EY) regarding letter required in response to letter from UPR regarding ARP funding.	0.30	720.00	216.00
Nguyen,Jimmy Hoang Huy	Staff	4/15/2021	T3 - Long Term Projections	Estimate the liability for Fiscal Plan AFT provisions for LOA participants that are uncut over 2%	1.90	271.00	514.90
Nguyen,Jimmy Hoang Huy	Staff	4/15/2021	T3 - Long Term Projections	Estimate the liability for Fiscal Plan AFT provisions for non-LOA participants that are uncut over 2%	1.70	271.00	460.70
Nguyen,Jimmy Hoang Huy	Staff	4/15/2021	T3 - Long Term Projections	Estimate the liability for Fiscal Plan AFT provisions for non-LOA participants with a 2% cut at 30 years of service	1.80	271.00	487.80
Soutendijk,Tyler	Staff	4/15/2021	T3 - Long Term Projections	Fix generation of supply-chain sector coefficients in regression variation code	2.60	245.00	637.00
Federer,Joshua Lee	Staff	4/15/2021	T3 - Long Term Projections	Incorporate feedback provided by A Lopez (FOMB) to PRIDCO lease analysis deliverable deck	0.80	245.00	196.00
Federer,Joshua Lee	Staff	4/15/2021	T3 - Long Term Projections	Incorporate feedback provided by M Canter (EY) and E Anderson (EY) to CW monetization deck for FOMB related to formatting and inclusion of additional slides	1.80	245.00	441.00
Kebhaj,Suhaib	Senior	4/15/2021	T3 - Long Term Projections	Incorporate results from PR Trucking survey into report	1.20	445.00	534.00
Meisel,Daniel	Staff	4/15/2021	T3 - Long Term Projections	Make various updates to the FOMB PowerPoint to address comments.	0.80	245.00	196.00
Chepenik,Adam Brandon	Partner/Principal	4/15/2021	T3 - Long Term Projections	Participate in a call with A. Chepenik (EY), P. Vaccaro (EY), M. Powell (EY), E. Lavrov (EY), W. Latham (EY), A. Ramirez (EY), A. Stanton (EY), T. Yang (EY) to discuss 21st Century Technical and Business Education Fund RFP	0.50	870.00	435.00
Lavrov,Eugene	Senior Manager	4/15/2021	T3 - Long Term Projections	Participate in a call with A. Chepenik (EY), P. Vaccaro (EY), M. Powell (EY), E. Lavrov (EY), W. Latham (EY), A. Ramirez (EY), A. Stanton (EY), T. Yang (EY) to discuss 21st Century Technical and Business Education Fund RFP	0.50	720.00	360.00
Stanton,Alexandra Marie	Senior	4/15/2021	T3 - Long Term Projections	Participate in a call with A. Chepenik (EY), P. Vaccaro (EY), M. Powell (EY), E. Lavrov (EY), W. Latham (EY), A. Ramirez (EY), A. Stanton (EY), T. Yang (EY) to discuss 21st Century Technical and Business Education Fund RFP	0.50	445.00	222.50
Latham,Willow Genevieve	Senior	4/15/2021	T3 - Long Term Projections	Participate in a call with A. Chepenik (EY), P. Vaccaro (EY), M. Powell (EY), E. Lavrov (EY), W. Latham (EY), A. Ramirez (EY), A. Stanton (EY), T. Yang (EY) to discuss 21st Century Technical and Business Education Fund RFP	0.50	445.00	222.50
Ramirez,Aaron	Senior	4/15/2021	T3 - Long Term Projections	Participate in a call with A. Chepenik (EY), P. Vaccaro (EY), M. Powell (EY), E. Lavrov (EY), W. Latham (EY), A. Ramirez (EY), A. Stanton (EY), T. Yang (EY) to discuss 21st Century Technical and Business Education Fund RFP	0.50	445.00	222.50
Yang,Tianyi	Manager	4/15/2021	T3 - Long Term Projections	Participate in a call with A. Chepenik (EY), P. Vaccaro (EY), M. Powell (EY), E. Lavrov (EY), W. Latham (EY), A. Ramirez (EY), A. Stanton (EY), T. Yang (EY) to discuss 21st Century Technical and Business Education Fund RFP	0.50	595.00	297.50
Powell,Marc	Executive Director	4/15/2021	T3 - Long Term Projections	Participate in a call with A. Chepenik (EY), P. Vaccaro (EY), M. Powell (EY), E. Lavrov (EY), W. Latham (EY), A. Ramirez (EY), A. Stanton (EY), T. Yang (EY) to discuss 21st Century Technical and Business Education Fund RFP	0.50	810.00	405.00
Vaccaro,Philip	Partner/Principal	4/15/2021	T3 - Long Term Projections	Participate in a call with A. Chepenik (EY), P. Vaccaro (EY), M. Powell (EY), E. Lavrov (EY), W. Latham (EY), A. Ramirez (EY), A. Stanton (EY), T. Yang (EY) to discuss 21st Century Technical and Business Education Fund RFP	0.50	870.00	435.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Panagiotakis,Sofia	Senior Manager	4/15/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), S. Leblanc (EY), R. Tan (EY), S. O'Rourke (McKinsey), A. Pagola (McKinsey), L. Sanchez (McKinsey), J. Gonzalez-Gariletti (McKinsey) to discuss changes to ASEM, fiscal plan build, and recognition of revenues.	0.80	720.00	576.00
Tan,Riyandi	Manager	4/15/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), S. Leblanc (EY), R. Tan (EY), S. O'Rourke (McKinsey), A. Pagola (McKinsey), L. Sanchez (McKinsey), J. Gonzalez-Gariletti (McKinsey) to discuss changes to ASEM, fiscal plan build, and recognition of revenues.	0.80	595.00	476.00
LeBlanc,Samantha	Senior	4/15/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), S. Leblanc (EY), R. Tan (EY), S. O'Rourke (McKinsey), A. Pagola (McKinsey), L. Sanchez (McKinsey), J. Gonzalez-Gariletti (McKinsey) to discuss changes to ASEM, fiscal plan build, and recognition of revenues.	0.80	445.00	356.00
Lavrov,Eugene	Senior Manager	4/15/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), E Lavrov (EY), B Angus (EY), J Mackie (EY), FOMB and PR Tax team to discuss GILTI and OECD implications on PR	0.90	720.00	648.00
Chepenik,Adam Brandon	Partner/Principal	4/15/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), E Lavrov (EY), B Angus (EY), J Mackie (EY), FOMB and PR Tax team to discuss GILTI and OECD implications on PR	0.90	870.00	783.00
Angus,Barbara	Partner/Principal	4/15/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), E Lavrov (EY), B Angus (EY), J Mackie (EY), FOMB and PR Tax team to discuss GILTI and OECD implications on PR	0.90	870.00	783.00
Mackie,James	Executive Director	4/15/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), E Lavrov (EY), B Angus (EY), J Mackie (EY), FOMB and PR Tax team to discuss GILTI and OECD implications on PR	0.90	810.00	729.00
Venkatraman,Ramachandran	Executive Director	4/15/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review Civil Service Pilot presentation to PR Governor. EY Participants: A. Kleine (EY) and R. Venkatraman (EY)	0.50	810.00	405.00
Good JR,Clark E	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and J Gonzales-Gariletti (McK) to discuss exhibit detail related to pensions	0.70	519.00	363.30
Anderson,Evan W	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and J Federer (EY) to discuss methodology to monetizing HFA loan book	0.30	595.00	178.50
Federer,Joshua Lee	Staff	4/15/2021	T3 - Long Term Projections	Participate in call with E Anderson (EY) and J Federer (EY) to discuss methodology to monetizing HFA loan book	0.30	245.00	73.50
Yodice,Frank	Senior	4/15/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) to discuss healthcare funding allocations across COVID relief bills for use in the 2021 Commonwealth Fiscal Plan	0.60	445.00	267.00
Heath,Emma	Senior Manager	4/15/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) to discuss healthcare funding allocations across COVID relief bills for use in the 2021 Commonwealth Fiscal Plan	0.60	720.00	432.00
Jacobsen,Katherine Anne	Senior	4/15/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) to discuss healthcare funding allocations across COVID relief bills for use in the 2021 Commonwealth Fiscal Plan	0.60	445.00	267.00
Leonis,Temisan	Senior	4/15/2021	T3 - Long Term Projections	Participate in call with E. Lavrov (EY) and T Leonis (EY) to discuss revised Global Minimum Tax Regime presentation deck.	0.30	445.00	133.50
Lavrov,Eugene	Senior Manager	4/15/2021	T3 - Long Term Projections	Participate in call with E. Lavrov (EY) and T Leonis (EY) to discuss revised Global Minimum Tax Regime presentation deck.	0.30	720.00	216.00
Chepenik,Adam Brandon	Partner/Principal	4/15/2021	T3 - Long Term Projections	Participate in call with EY, FOMB and Ankura regarding proposed scope of work for Ankura's real estate team related to PRIDCO's various fiscal plan mandated studies. EY participants: A. Chepenik (EY), E. Heath(EY), V. Chemtob(EY), J. Burr(EY), M. Canter(EY)	1.90	870.00	1,653.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chemtob,Victor	Senior Manager	4/15/2021	T3 - Long Term Projections	Participate in call with EY, FOMB and Ankura regarding proposed scope of work for Ankura's real estate team related to PRIDCO's various fiscal plan mandated studies. EY participants: A. Chepenik (EY), E. Heath(EY), V. Chemtob(EY), J. Burr(EY), M. Canter(EY)	1.90	720.00	1,368.00
Burr,Jeremy	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with EY, FOMB and Ankura regarding proposed scope of work for Ankura's real estate team related to PRIDCO's various fiscal plan mandated studies. EY participants: A. Chepenik (EY), E. Heath(EY), V. Chemtob(EY), J. Burr(EY), M. Canter(EY)	1.90	595.00	1,130.50
Heath,Emma	Senior Manager	4/15/2021	T3 - Long Term Projections	Participate in call with EY, FOMB and Ankura regarding proposed scope of work for Ankura's real estate team related to PRIDCO's various fiscal plan mandated studies. EY participants: A. Chepenik (EY), E. Heath(EY), V. Chemtob(EY), J. Burr(EY), M. Canter(EY)	1.90	720.00	1,368.00
Berger,Daniel L.	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with EY, FOMB and Ankura regarding proposed scope of work for Ankura's real estate team related to PRIDCO's various fiscal plan mandated studies. EY participants: A. Chepenik (EY), E. Heath(EY), V. Chemtob(EY), J. Burr(EY), M. Canter(EY)	1.90	595.00	1,130.50
Latham,Willow Genevieve	Senior	4/15/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and W. Latham (EY) to discuss structure and content of Task 2 Onboarding	0.70	445.00	311.50
Mira,Franisco Jose	Senior Manager	4/15/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and W. Latham (EY) to discuss structure and content of Task 2 Onboarding	0.70	720.00	504.00
Burr,Jeremy	Manager	4/15/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Santambrogio,Juan	Executive Director	4/15/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Gelfond,Hilary	Staff	4/15/2021	T3 - Long Term Projections	Participate in call with M Ban (EY), D Berger (EY), J Federer (EY), H Gelfond (EY) and S Nagarajan (EY) to discuss extraction of sizing data for all private transactions	0.30	245.00	73.50
Ban,Menuka	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with M Ban (EY), D Berger (EY), J Federer (EY), H Gelfond (EY) and S Nagarajan (EY) to discuss extraction of sizing data for all private transactions	0.30	595.00	178.50
Nagarajan,Snigdha	Staff	4/15/2021	T3 - Long Term Projections	Participate in call with M Ban (EY), D Berger (EY), J Federer (EY), H Gelfond (EY) and S Nagarajan (EY) to discuss extraction of sizing data for all private transactions	0.30	245.00	73.50
Federer,Joshua Lee	Staff	4/15/2021	T3 - Long Term Projections	Participate in call with M Ban (EY), D Berger (EY), J Federer (EY), H Gelfond (EY) and S Nagarajan (EY) to discuss extraction of sizing data for all private transactions	0.30	245.00	73.50
Berger,Daniel L.	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with M Ban (EY), D Berger (EY), J Federer (EY), H Gelfond (EY) and S Nagarajan (EY) to discuss extraction of sizing data for all private transactions	0.30	595.00	178.50
Federer,Joshua Lee	Staff	4/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) to discuss inclusion of real estate language in fiscal plan for the CW	0.40	245.00	98.00
Canter,Matthew Alan	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) to discuss inclusion of real estate language in fiscal plan for the CW	0.40	595.00	238.00
Federer,Joshua Lee	Staff	4/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) to discuss recently-received HFA data and approach to monetization	0.40	245.00	98.00
Canter,Matthew Alan	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) to discuss recently-received HFA data and approach to monetization	0.40	595.00	238.00
Edwards,Daniel	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) D Edwards (EY), E Anderson (EY), K Chen (EY), D Meisel (EY), and J Federer (EY) to discuss updates to CW monetization deck for FOMB	0.50	595.00	297.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Meisel,Daniel	Staff	4/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) D Edwards (EY), E Anderson (EY), K Chen (EY), D Meisel (EY), and J Federer (EY) to discuss updates to CW monetization deck for FOMB	0.50	245.00	122.50
Federer,Joshua Lee	Staff	4/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) D Edwards (EY), E Anderson (EY), K Chen (EY), D Meisel (EY), and J Federer (EY) to discuss updates to CW monetization deck for FOMB	0.50	245.00	122.50
Canter,Matthew Alan	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) D Edwards (EY), E Anderson (EY), K Chen (EY), D Meisel (EY), and J Federer (EY) to discuss updates to CW monetization deck for FOMB	0.50	595.00	297.50
Anderson,Evan W	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) D Edwards (EY), E Anderson (EY), K Chen (EY), D Meisel (EY), and J Federer (EY) to discuss updates to CW monetization deck for FOMB	0.50	595.00	297.50
Chen,Shi	Senior	4/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) D Edwards (EY), E Anderson (EY), K Chen (EY), D Meisel (EY), and J Federer (EY) to discuss updates to CW monetization deck for FOMB	0.50	445.00	222.50
Edwards,Daniel	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY), K Chen (EY), D Meisel (EY), D Edwards (EY), and J Federer (EY) to discuss PBA preliminary findings and deliverable	0.80	595.00	476.00
Gregoire,Alexandra	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY), K Chen (EY), D Meisel (EY), D Edwards (EY), and J Federer (EY) to discuss PBA preliminary findings and deliverable	0.80	595.00	476.00
Meisel,Daniel	Staff	4/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY), K Chen (EY), D Meisel (EY), D Edwards (EY), and J Federer (EY) to discuss PBA preliminary findings and deliverable	0.80	245.00	196.00
Federer,Joshua Lee	Staff	4/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY), K Chen (EY), D Meisel (EY), D Edwards (EY), and J Federer (EY) to discuss PBA preliminary findings and deliverable	0.80	245.00	196.00
Chen,Shi	Senior	4/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY), K Chen (EY), D Meisel (EY), D Edwards (EY), and J Federer (EY) to discuss PBA preliminary findings and deliverable	0.80	445.00	356.00
Anderson,Evan W	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY), K Chen (EY), D Meisel (EY), D Edwards (EY), and J Federer (EY) to discuss PBA preliminary findings and deliverable	0.80	595.00	476.00
Canter,Matthew Alan	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), E Anderson (EY), K Chen (EY), D Meisel (EY), D Edwards (EY), and J Federer (EY) to discuss PBA preliminary findings and deliverable	0.80	595.00	476.00
Heath,Emma	Senior Manager	4/15/2021	T3 - Long Term Projections	Participate in call with M. Lopez (FOMB) and E. Heath (EY) regarding draft letter to UPR regarding ARP funds and HEERF	0.20	720.00	144.00
Ramirez,Aaron	Senior	4/15/2021	T3 - Long Term Projections	Participate in call with M.Powell (EY), A. Ramirez (EY), W. Latham (EY) and T. Yang (EY) to describe structure of eval package and brainstorm how to apply to education	0.80	445.00	356.00
Powell,Marc	Executive Director	4/15/2021	T3 - Long Term Projections	Participate in call with M.Powell (EY), A. Ramirez (EY), W. Latham (EY) and T. Yang (EY) to describe structure of eval package and brainstorm how to apply to education	0.80	810.00	648.00
Latham,Willow Genevieve	Senior	4/15/2021	T3 - Long Term Projections	Participate in call with M.Powell (EY), A. Ramirez (EY), W. Latham (EY) and T. Yang (EY) to describe structure of eval package and brainstorm how to apply to education	0.80	445.00	356.00
Yang,Tianyi	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with M.Powell (EY), A. Ramirez (EY), W. Latham (EY) and T. Yang (EY) to describe structure of eval package and brainstorm how to apply to education	0.80	595.00	476.00
Panagiotakis,Sofia	Senior Manager	4/15/2021	T3 - Long Term Projections	Participate in call with Mckinsey, FOMB, J. Santambrogio (EY), E. Heath (EY), S. Panagiotakis (EY), C. Good (EY), D. Berger (EY) to discuss progress the fiscal plan model and document	0.40	720.00	288.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	4/15/2021	T3 - Long Term Projections	Participate in call with McKinsey, FOMB, J. Santambrogio (EY), E. Heath (EY), S. Panagiotakis (EY), C. Good (EY), D. Berger (EY) to discuss progress the fiscal plan model and document	0.40	810.00	324.00
Heath, Emma	Senior Manager	4/15/2021	T3 - Long Term Projections	Participate in call with McKinsey, FOMB, J. Santambrogio (EY), E. Heath (EY), S. Panagiotakis (EY), C. Good (EY), D. Berger (EY) to discuss progress the fiscal plan model and document	0.40	720.00	288.00
Good JR, Clark E	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with McKinsey, FOMB, J. Santambrogio (EY), E. Heath (EY), S. Panagiotakis (EY), C. Good (EY), D. Berger (EY) to discuss progress the fiscal plan model and document	0.40	519.00	207.60
Berger, Daniel L.	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with McKinsey, FOMB, J. Santambrogio (EY), E. Heath (EY), S. Panagiotakis (EY), C. Good (EY), D. Berger (EY) to discuss progress the fiscal plan model and document	0.40	595.00	238.00
Santambrogio, Juan	Executive Director	4/15/2021	T3 - Long Term Projections	Participate in call with Proskauer, O'Neill & Burgess and EY to discuss financial effects of HB 120. EY participants are S Levy (EY), C Good (EY) and J Santambrogio (EY).	0.80	810.00	648.00
Good JR, Clark E	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with Proskauer, O'Neill & Burgess and EY to discuss financial effects of HB 120. EY participants are S Levy (EY), C Good (EY) and J Santambrogio (EY).	0.80	519.00	415.20
Levy, Sheva R	Partner/Principal	4/15/2021	T3 - Long Term Projections	Participate in call with Proskauer, O'Neill & Burgess and EY to discuss financial effects of HB 120. EY participants are S Levy (EY), C Good (EY) and J Santambrogio (EY).	0.80	721.00	576.80
Chepenik, Adam Brandon	Partner/Principal	4/15/2021	T3 - Creditor Mediation Support	Redacted	0.60	870.00	522.00
Panagiotakis, Sofia	Senior Manager	4/15/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Santambrogio, Juan	Executive Director	4/15/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Good JR, Clark E	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss baseline cost numbers, net of admin expenses, to be utilized in pension descriptions within fiscal plan document	0.40	519.00	207.60
Levy, Sheva R	Partner/Principal	4/15/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss baseline cost numbers, net of admin expenses, to be utilized in pension descriptions within fiscal plan document	0.40	721.00	288.40
Good JR, Clark E	Manager	4/15/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss muni breakout costs relative to overall fiscal plan totals	0.20	519.00	103.80
Levy, Sheva R	Partner/Principal	4/15/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss muni breakout costs relative to overall fiscal plan totals	0.20	721.00	144.20
Burr, Jeremy	Manager	4/15/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Scales, Dwight A.	Senior	4/15/2021	T3 - Creditor Mediation Support	Redacted	0.80	445.00	356.00
Santambrogio, Juan	Executive Director	4/15/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Chen, Shi	Senior	4/15/2021	T3 - Long Term Projections	PBA School analysis - review and analyze data and sample school	3.70	445.00	1,646.50
Meisel, Daniel	Staff	4/15/2021	T3 - Long Term Projections	Perform analysis on PBA school data to identify key PBA metrics by municipality.	0.80	245.00	196.00
Meisel, Daniel	Staff	4/15/2021	T3 - Long Term Projections	Perform analysis on PBA school data to identify key PBA metrics by region.	0.60	245.00	147.00
Meisel, Daniel	Staff	4/15/2021	T3 - Long Term Projections	Perform analysis on PBA school data to identify key PBA metrics related to closed vs. open school status.	0.80	245.00	196.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Meisel,Daniel	Staff	4/15/2021	T3 - Long Term Projections	Perform analysis on PBA school data to identify key PBA metrics related to lease count by agreement type.	0.30	245.00	73.50
Meisel,Daniel	Staff	4/15/2021	T3 - Long Term Projections	Perform analysis on PBA school data to identify key portfolio level statistics.	0.50	245.00	122.50
Meisel,Daniel	Staff	4/15/2021	T3 - Long Term Projections	Perform market sizing analysis to quantify Puerto Rico pharmaceutical manufacturing growth opportunity.	1.60	245.00	392.00
Mullins,Daniel R	Executive Director	4/15/2021	T3 - Long Term Projections	Prepare Act 154 implications of US treasury position on creditability and options for Puerto Rico and 7970 base redefinitions	0.70	810.00	567.00
Federer,Joshua Lee	Staff	4/15/2021	T3 - Long Term Projections	Prepare an additional section in PBA school deliverable deck related to observations and required next steps to further analysis	0.80	245.00	196.00
Federer,Joshua Lee	Staff	4/15/2021	T3 - Long Term Projections	Prepare an additional section in CW monetization deck for FOMB related to recently received HFA data and monetization opportunity tied to foreclosed asset sales and loan sales	0.90	245.00	220.50
Dubinsky,Shawn	Manager	4/15/2021	T3 - Long Term Projections	Prepare Caguas borrowing margin analysis, liquidate assessment, and financial operating performance overview for FOMB presentation of the Municipality of Caguas's Section 207 request seeking to issue private financing to fund FEMA Reconstruction Projects	0.70	595.00	416.50
Dubinsky,Shawn	Manager	4/15/2021	T3 - Long Term Projections	Prepare Caguas Sec 207 request presentation and draft FOMB letter supporting the Municipality of Caguas's Section 207 request seeking to issue private financing to fund FEMA Reconstruction Projects	0.90	595.00	535.50
Glavin,Amanda Jane	Senior	4/15/2021	T3 - Long Term Projections	Prepare changes to the PC43 fiscal note to reflect changes to the high and low estimates from new assumptions on the total revenue in FY21 for slot machines	2.10	445.00	934.50
Berger,Daniel L.	Manager	4/15/2021	T3 - Long Term Projections	Prepare chart of data for Global Intangible Low-Taxed Income analysis requested by FOMB (industry level data to see what would happen is Global Intangible Low-Taxed Income was changed by US government)	0.40	595.00	238.00
Kebhaj,Suhaib	Senior	4/15/2021	T3 - Long Term Projections	Prepare client ready draft of Hawaii trucking regulation report	0.40	445.00	178.00
Gregoire,Alexandra	Manager	4/15/2021	T3 - Long Term Projections	Prepare deck for Client call scheduled on Monday 4/19/21	1.00	595.00	595.00
Kebhaj,Suhaib	Senior	4/15/2021	T3 - Long Term Projections	Prepare draft summary on Hawaii's trucking regulations and their implementation and progression over time for report on PR trucking regulation	2.80	445.00	1,246.00
Mullins,Daniel R	Executive Director	4/15/2021	T3 - Long Term Projections	Prepare EITC restructuring recommendations for discussion with Secretary of Treasury	0.60	810.00	486.00
Federer,Joshua Lee	Staff	4/15/2021	T3 - Long Term Projections	Prepare feedback and changes to CW fiscal plan as it relates to real estate analysis and portfolio insights	0.70	245.00	171.50
Burr,Jeremy	Manager	4/15/2021	T3 - Long Term Projections	Prepare feedback on the PRIDCO AR aging that has not been collected for years	0.80	595.00	476.00
Mullins,Daniel R	Executive Director	4/15/2021	T3 - Long Term Projections	Prepare findings to date on Hawaii land freight for composition of summary transmittal memo and submission directly to N. Jaresko and FOMB	2.30	810.00	1,863.00
Dubinsky,Shawn	Manager	4/15/2021	T3 - Long Term Projections	Prepare FOMB presentation slides on FEMA PA Program and PRDOH CBDG-R grant funding supporting the Municipality of Caguas's Section 207 request seeking to issue private financing to fund FEMA Reconstruction Projects	0.40	595.00	238.00
Jacobsen,Katherine Anne	Senior	4/15/2021	T3 - Plan of Adjustment	Prepare for call to review healthcare related funding allocations across the federal covid relief programs for the 2021 fiscal plan	1.00	445.00	445.00
Burr,Jeremy	Manager	4/15/2021	T3 - Long Term Projections	Prepare for the call ERS regarding the pensioner's loan portfolio	1.00	595.00	595.00
Ban,Menuka	Manager	4/15/2021	T3 - Long Term Projections	Prepare GDP and employment analysis by sector to send to the EY restructuring team for the Global Minimum Tax Regime PowerPoint	2.10	595.00	1,249.50
Mullins,Daniel R	Executive Director	4/15/2021	T3 - Long Term Projections	Prepare Global minimum tax evaluation of implications for Puerto Rico and adjustments for Act 154 firms	1.10	810.00	891.00
Heath,Emma	Senior Manager	4/15/2021	T3 - Long Term Projections	Prepare letter response to UPR regarding ARP funding and HEERF.	0.80	720.00	576.00
Good JR,Clark E	Manager	4/15/2021	T3 - Long Term Projections	Prepare municipality cost exhibit outlining costs by muni with appropriate caveats / descriptions	0.30	519.00	155.70

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	4/15/2021	T3 - Long Term Projections	Prepare response to McKinsey regarding the pre-petition debt obligation for COFINA to be included in the CW FP	0.90	595.00	535.50
Kebhaj,Suhaib	Senior	4/15/2021	T3 - Long Term Projections	Prepare response to some of the truckers highest concurs regarding deregulation as part of the Hawaii deregulation report	1.40	445.00	623.00
Burr,Jeremy	Manager	4/15/2021	T3 - Creditor Mediation Support	Redacted	1.80	595.00	1,071.00
Yodice, Frank	Senior	4/15/2021	T3 - Long Term Projections	Prepare table consolidating all relevant healthcare funding from COVID relief bills and analyze major sources of funding	1.50	445.00	667.50
Gregoire, Alexandra	Manager	4/15/2021	T3 - Long Term Projections	Participate in PRIDCO Call	1.00	595.00	595.00
Mackie, James	Executive Director	4/15/2021	T3 - Long Term Projections	Provide tabs of employment and GDP by industry in Puerto Rico for FOMB GILTI slides	0.40	810.00	324.00
Soutendijk, Tyler	Staff	4/15/2021	T3 - Long Term Projections	Quality check all steps in calculation flow for Opportunity Gap Analysis	1.60	245.00	392.00
Good JR, Clark E	Manager	4/15/2021	T3 - Long Term Projections	Reconcile baseline cashflows between allocated muni by muni amounts relative to cashflows by "entity type" to assess consistency of results	0.40	519.00	207.60
Dubinsky, Shawn	Manager	4/15/2021	T3 - Long Term Projections	Research Caguas FEMA submissions and PRDOH grant funding correspondence and supporting financial analysis of AFFAF and Municipality of Caguas's Section 207 request seeking to issue private financing to fund FEMA Reconstruction Projects	0.70	595.00	416.50
Zipfel, Nathan	Staff	4/15/2021	T3 - Long Term Projections	Research on programs contained within HR2 that provide energy-related funding to PR	3.40	245.00	833.00
Yodice, Frank	Senior	4/15/2021	T3 - Long Term Projections	Research Public Health Workforce funding provided through the American Rescue Plan to determine potential allocation amount for Puerto Rico	1.30	445.00	578.50
Rai, Aman	Staff	4/15/2021	T3 - Long Term Projections	Research sources to get employment breakdown by 4 digit NAICS code in PR	1.70	245.00	416.50
Chemtob, Victor	Senior Manager	4/15/2021	T3 - Long Term Projections	Review and analyze 2020 PRIDCO fiscal plan	1.60	720.00	1,152.00
Lavrov, Eugene	Senior Manager	4/15/2021	T3 - Long Term Projections	Review and coordinate meetings and responses in regard to AAFAP - RFP - 21st Century Technical and Business Education Fund	2.50	720.00	1,800.00
Chemtob, Victor	Senior Manager	4/15/2021	T3 - Long Term Projections	Review and provide comments on proposed real estate language within CW fiscal plan	0.30	720.00	216.00
Good JR, Clark E	Manager	4/15/2021	T3 - Long Term Projections	Review breakout by agency on baseline costs	0.60	519.00	311.40
Good JR, Clark E	Manager	4/15/2021	T3 - Long Term Projections	Review breakout of muni costs for cut calculations	0.30	519.00	155.70
Good JR, Clark E	Manager	4/15/2021	T3 - Long Term Projections	Review breakout of muni costs for system 2000 offsets	0.40	519.00	207.60
Tague, Robert	Executive Director	4/15/2021	T3 - Long Term Projections	Review Caguas 207 request background information	0.30	810.00	243.00
Bellas, Samuel Scott	Senior Manager	4/15/2021	T3 - Long Term Projections	Review documents for San Juan restack pilot for discussion regarding asset disposition value estimates.	0.40	720.00	288.00
Stricklin, Todd	Senior	4/15/2021	T3 - Long Term Projections	Review final 4.5% discount rate ERS 2017 valuations to prepare HB120 projections	0.60	405.00	243.00
Lavrov, Eugene	Senior Manager	4/15/2021	T3 - Long Term Projections	Review Global Minimum Tax Regime presentation deck and edited select bullets	0.70	720.00	504.00
Mullins, Daniel R	Executive Director	4/15/2021	T3 - Long Term Projections	Review Hawaii land freight regulation report on applicability to Puerto Rico	2.60	810.00	2,106.00
Knapp, Nicole Penelope	Senior	4/15/2021	T3 - Long Term Projections	Review Hawaii trucking regulations to identify who/what is exempt from the PUC approved prices for inclusion in Puerto Rico trucking write up	2.40	445.00	1,068.00
Heath, Emma	Senior Manager	4/15/2021	T3 - Long Term Projections	Review healthcare funding summary spreadsheet detailing COVID-19 federal relief in PR for healthcare.	0.80	720.00	576.00
Santambrogio, Juan	Executive Director	4/15/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Panagiotakis, Sofia	Senior Manager	4/15/2021	T3 - Long Term Projections	Review lottery distributions that may potentially be budgeted	0.70	720.00	504.00
Gelfond, Hilary	Staff	4/15/2021	T3 - Long Term Projections	Review memo on trucking regulation in Hawaii	0.60	245.00	147.00
Good JR, Clark E	Manager	4/15/2021	T3 - Long Term Projections	Review municipality budget allocation out to an agency level basis	1.20	519.00	622.80
Good JR, Clark E	Manager	4/15/2021	T3 - Long Term Projections	Review municipality costs by agency relative to prior year calculations including assessment of key data changes driving movement in costs	1.40	519.00	726.60
Levy, Sheva R	Partner/Principal	4/15/2021	T3 - Long Term Projections	Review municipality paygo projections for CRIM fiscal plan	0.40	721.00	288.40
Chemtob, Victor	Senior Manager	4/15/2021	T3 - Long Term Projections	Review of PRIDCO lease analysis materials	1.20	720.00	864.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chemtob,Victor	Senior Manager	4/15/2021	T3 - Long Term Projections	Review of PRIDCO status update materials	0.60	720.00	432.00
Barati Stec, Izabella	Manager	4/15/2021	T3 - Long Term Projections	Review of Trust Fund operations in Puerto Rico (regarding the setting up of a Police retirement Trust Fund)	1.70	595.00	1,011.50
Good JR, Clark E	Manager	4/15/2021	T3 - Long Term Projections	Review of upcoming HB 120 analysis in connection to potential passing of law	0.90	519.00	467.10
Kebhaj,Suhaib	Senior	4/15/2021	T3 - Long Term Projections	Review previous guidance provided on Hawaii trucking regulation to provide a comprehensive report	1.20	445.00	534.00
Heath,Emma	Senior Manager	4/15/2021	T3 - Long Term Projections	Review proposed real estate section of fiscal plan	0.40	720.00	288.00
Chemtob,Victor	Senior Manager	4/15/2021	T3 - Long Term Projections	Review proposed scope of PRIDCO engagement from Ankura regarding real estate studies	0.30	720.00	216.00
Santambrogio, Juan	Executive Director	4/15/2021	T3 - Plan of Adjustment	Review proposed terms of recoveries to 330 medical centers for plan of adjustment purposes	0.40	810.00	324.00
Heath,Emma	Senior Manager	4/15/2021	T3 - Long Term Projections	Review provisions of ARP related to healthcare workforce. Review HHS materials regarding same and impact on PR.	0.70	720.00	504.00
Kebhaj,Suhaib	Senior	4/15/2021	T3 - Long Term Projections	Review Puerto Rico trucking survey data	0.60	445.00	267.00
Canter,Matthew Alan	Manager	4/15/2021	T3 - Long Term Projections	Review real estate language provided by A Chepenik (EY) for CW fiscal plan	0.30	595.00	178.50
Gelfond,Hilary	Staff	4/15/2021	T3 - Long Term Projections	Review regression results of doing business econometric analysis after second round of revisions	1.10	245.00	269.50
Lavrov,Eugene	Senior Manager	4/15/2021	T3 - Long Term Projections	Review requirements for the bidder in relation to AAFAP - RFP - 21st Century Technical and Business Education Fund	1.40	720.00	1,008.00
Lavrov,Eugene	Senior Manager	4/15/2021	T3 - Long Term Projections	Review response letter to UPR in regard to fiscal plan funding	0.30	720.00	216.00
Stuber,Emily Grace	Senior	4/15/2021	T3 - Long Term Projections	Review revised new entrant growth rate assumption calculation in TRS HB 120 analysis	0.90	405.00	364.50
Kebhaj,Suhaib	Senior	4/15/2021	T3 - Long Term Projections	Review Ricardo's response to Natalie regarding Hawaii trucking regulations for factual accuracy	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	4/15/2021	T3 - Plan of Adjustment	Review the American Rescue Plan Act for CDC, testing, vaccine, Medicaid, and other healthcare related funding allocations to Puerto Rico for the 2021 fiscal plan	1.40	445.00	623.00
Jacobsen,Katherine Anne	Senior	4/15/2021	T3 - Plan of Adjustment	Review the CARES Act for CDC, testing, vaccine, Medicaid, and other healthcare related funding allocations to Puerto Rico for the 2021 fiscal plan	1.30	445.00	578.50
Jacobsen,Katherine Anne	Senior	4/15/2021	T3 - Plan of Adjustment	Review the Coronavirus Preparedness and Response Supplemental Appropriations Act for CDC, testing, vaccine, Medicaid, and other healthcare related funding allocations to Puerto Rico for the 2021 fiscal plan	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	4/15/2021	T3 - Plan of Adjustment	Review the CRRSA Act for CDC, testing, vaccine, Medicaid, and other healthcare related funding allocations to Puerto Rico for the 2021 fiscal plan	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	4/15/2021	T3 - Plan of Adjustment	Review the Families First Coronavirus Response Act for CDC, testing, vaccine, Medicaid, and other healthcare related funding allocations to Puerto Rico for the 2021 fiscal plan	0.40	445.00	178.00
Panagiotakis,Sofia	Senior Manager	4/15/2021	T3 - Long Term Projections	Review the fiscal controls chapter of the fiscal plan.	0.80	720.00	576.00
Ban,Menuka	Manager	4/15/2021	T3 - Long Term Projections	Review the Fiscal plan macro model to identify if the assumptions used are consistent what was discussed in the working group calls and meetings	1.90	595.00	1,130.50
Leonis,Temisan	Senior	4/15/2021	T3 - Long Term Projections	Review the Foreign Derived Intangible Income to help draft the Global Minimum Tax Regime presentation deck.	1.40	445.00	623.00
Leonis,Temisan	Senior	4/15/2021	T3 - Long Term Projections	Review the Global Intangible Low Taxed Income to help draft the Global Minimum Tax Regime presentation deck.	1.90	445.00	845.50
Jacobsen,Katherine Anne	Senior	4/15/2021	T3 - Plan of Adjustment	Review the Paycheck Protection Program and Health Care Enhancement Act for CDC, testing, vaccine, Medicaid, and other healthcare related funding allocations to Puerto Rico for the 2021 fiscal plan	0.40	445.00	178.00
Matla,Jonathan	Senior	4/15/2021	T3 - Long Term Projections	Review the PRIDCO Revised 2021 Fiscal Plan and FY22 Budget Process letter	0.30	445.00	133.50
Leonis,Temisan	Senior	4/15/2021	T3 - Long Term Projections	Review the Tax Cuts and Jobs Act to help draft the Global Minimum Tax Regime presentation deck.	2.30	445.00	1,023.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Panagiotakis,Sofia	Senior Manager	4/15/2021	T3 - Long Term Projections	Review the updated version of the agency efficiency chapter of the fiscal plan.	1.30	720.00	936.00
Levy,Sheva R	Partner/Principal	4/15/2021	T3 - Long Term Projections	Review updates to pension references in fiscal plan narrative for consistency with underlying paygo numbers	2.70	721.00	1,946.70
Edwards,Daniel	Manager	4/15/2021	T3 - Long Term Projections	Review updates to the FOMB PowerPoint to address comments.	0.70	595.00	416.50
Heath,Emma	Senior Manager	4/15/2021	T3 - Long Term Projections	Review CRF disbursement data for amounts paid for Discover Puerto Rico to verify a statement made in fiscal plan	0.40	720.00	288.00
Mackie,James	Executive Director	4/15/2021	T3 - Long Term Projections	Revise calculations in EY trucking analysis per instructions for FOMB	0.70	810.00	567.00
Leonis,Temisan	Senior	4/15/2021	T3 - Long Term Projections	Revise Global Minimum Tax Regime presentation deck, per A. Chepenik (EY)'s request.	1.40	445.00	623.00
Good JR,Clark E	Manager	4/15/2021	T3 - Long Term Projections	Revise municipality information to include CRIM costs	1.20	519.00	622.80
Panagiotakis,Sofia	Senior Manager	4/15/2021	T3 - Long Term Projections	Revise the fiscal plan reforms chapter of the fiscal plan.	0.80	720.00	576.00
Barati Stec,Izabella	Manager	4/15/2021	T3 - Long Term Projections	Revise calculations for RC 17, changing the distribution of slot machine revenues	1.40	595.00	833.00
Heath,Emma	Senior Manager	4/15/2021	T3 - Long Term Projections	Revise draft letter to UPR regarding ARP and HEERF following comments from A. Chepenik (EY)	0.40	720.00	288.00
Heath,Emma	Senior Manager	4/15/2021	T3 - Long Term Projections	Revise paragraph in fiscal plan regarding COVID-19 federal relief in PR for healthcare.	0.60	720.00	432.00
Berger,Daniel L.	Manager	4/15/2021	T3 - Long Term Projections	Review and amend sections of the fiscal plan after comments on the fiscal plan were agreed by other FOMB advisors (main rewrite sections are Child Tax Credit, Earned Income Tax Credit and revenue)	1.90	595.00	1,130.50
Barati Stec,Izabella	Manager	4/15/2021	T3 - Long Term Projections	Set minimum and maximum revenue scenarios for slot machine revenues	2.60	595.00	1,547.00
Almbaid,Nahla	Staff	4/15/2021	T3 - Long Term Projections	Summarize and add new USDOL news release claims data in biden stimulus model	2.10	245.00	514.50
Levy,Sheva R	Partner/Principal	4/15/2021	T3 - Long Term Projections	Summarize for Proskauer review potential impact of contributions to 106 plan on Social Security eligibility	0.40	721.00	288.40
Ramirez,Aaron	Senior	4/15/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Defining No service vs Good vs Partial (how do different states define unserved / served / partial service).	2.80	445.00	1,246.00
Ramirez,Aaron	Senior	4/15/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Defining No service vs Good vs Partial (how do different states define unserved / served / partial service).	1.90	445.00	845.50
Soutendijk,Tyler	Staff	4/15/2021	T3 - Long Term Projections	Update R script into modeling for reviewability by EY QUEST managers	1.80	245.00	441.00
Knapp,Nicole Penelope	Senior	4/15/2021	T3 - Long Term Projections	Update Biden Stimulus impact estimates to include the latest unemployment release	0.90	445.00	400.50
Chepenik,Adam Brandon	Partner/Principal	4/15/2021	T3 - Long Term Projections	Update global tax regime forecast slides for discussion with FOMB members	1.90	870.00	1,653.00
Nagarajan,Snigdha	Staff	4/15/2021	T3 - Long Term Projections	Update PRIDCO dashboard based on suggestions from M Canter (EY) and J Federer (EY)-PERFORM 'Top N Analysis' to reflect Rent and SF instead of Valuation and SF (PRIDCO Land And Building Both Leases)	2.00	245.00	490.00
Nagarajan,Snigdha	Staff	4/15/2021	T3 - Long Term Projections	Update PRIDCO dashboard based on suggestions from M Canter (EY) and J Federer (EY)-PERFORM 'Top N Analysis' to reflect Rent and SF instead of Valuation and SF (PRIICO Leases)	1.60	245.00	392.00
Nagarajan,Snigdha	Staff	4/15/2021	T3 - Long Term Projections	Update PRIDCO dashboard based on suggestions from M Canter (EY) and J Federer (EY)-PERFORM 'Vacant Analysis' to reflect Rent and SF instead of Valuation and SF (PRIDCO Land Leases)	2.60	245.00	637.00
Knapp,Nicole Penelope	Senior	4/15/2021	T3 - Long Term Projections	Update unemployment model with weekly release from USDOL	1.20	445.00	534.00
Meisel,Daniel	Staff	4/15/2021	T3 - Long Term Projections	Update list of largest leased non-trustee PRIDCO assets in FOMB deck.	0.60	245.00	147.00
Ramirez,Jessica I.	Senior	4/15/2021	T3 - Plan of Adjustment	Prepare draft email to Highway and Transportation Authority to follow up on bank account information as of 04/15/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/15/2021	T3 - Plan of Adjustment	Send email to Highway and Transportation Authority to follow up on bank account information as of 04/15/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/15/2021	T3 - Plan of Adjustment	Prepare draft email to Independent Consumer Protection Office to follow up on bank account information as of 04/15/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/15/2021	T3 - Plan of Adjustment	Send email to Independent Consumer Protection Office to follow up on bank account information as of 04/15/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/15/2021	T3 - Plan of Adjustment	Review Banco de Desarrollo Economico (BDE) bank statement received on 04/15/2021 for Highway and Transportation Authority account ending in X-ERS for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/15/2021	T3 - Plan of Adjustment	Review Banco Santander bank statement received on 04/15/2021 for Highway and Transportation Authority account ending in X768 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/15/2021	T3 - Plan of Adjustment	Review signatory information for Highway and Transportation Authority for the 03/31/2021 testing period to ensure all information is obtained.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/15/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/15/2021 for Superintendent of the Capitol for the 03/31/2021 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/15/2021	T3 - Plan of Adjustment	Review Banco Popular bank statement received on 04/15/2021 for Controller's Office account ending in X251 for the 03/31/2021 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/15/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/15/2021 for Independent Consumer Protection Office for the 03/31/2021 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/15/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Ramirez (EY) to walkthrough updates to potential eligible cash at the CW for the December 31, 2020, Cash Balance report as of 4/15/2021.	0.30	445.00	133.50
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Prepare draft email to Trade and Export Company as of 04/15/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/15/2021 for Trade and Export Company for the March 31, 2021 testing period.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Analyze bank account information related to new/closed accounts received as of 04/15/2021 for the March 31, 2021 testing period to determine outstanding information requiring follow-up requests to Accountholders.	1.80	245.00	441.00
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Correction and Rehabilitation and Pretrial Services Program as of 04/15/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Labor and Human Resources as of 04/15/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/15/2021 for Electric Power Authority (PREPA) for the March 31, 2021 testing period.	0.90	245.00	220.50
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Prepare draft email to Electric Power Authority (PREPA) as of 04/15/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/15/2021 for Economic Development Bank for Puerto Rico for the March 31, 2021 testing period.	0.40	245.00	98.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Prepare information to update account fields in Relativity review platform for Ports Authority accounts at Banco Popular opened in February.	0.30	245.00	73.50
Mairena,Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/15/2021 for Ports Authority for the March 31, 2021 testing period.	0.60	245.00	147.00
Mairena,Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Prepare draft email to Ports Authority as of 04/15/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/15/2021 for Housing Financing Authority for the March 31, 2021 testing period.	0.90	245.00	220.50
Mairena,Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Prepare information to update account fields in Relativity review platform for Housing Financing Authority accounts at Banco Popular opened in January.	0.30	245.00	73.50
Mairena,Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Prepare draft email to Housing Financing Authority as of 04/15/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/15/2021 for Ponce Ports Authority for the March 31, 2021 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Prepare draft email to Ponce Ports Authority as of 04/15/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/15/2021 for Fiscal Agency & Financial Advisory Authority (AAFAF) for the March 31, 2021 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Prepare draft email to Fiscal Agency & Financial Advisory Authority (AAFAF) as of 04/15/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena,Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/15/2021 for Public Housing Administration for the March 31, 2021 testing period.	0.40	245.00	98.00
Venkatramanan,Siddhu	Manager	4/15/2021	T3 - Plan of Adjustment	Perform analysis to identify action items after updates are implemented to the Relativity testing platform, to ensure accurate testing of account balances as of 4/15/2021	1.90	595.00	1,130.50
Chawla,Sonia	Manager	4/15/2021	T3 - Plan of Adjustment	Perform second level review of the updated 12/31/2020 testing period draft presentation for the Board on 04/15/2021.	0.40	595.00	238.00
Chawla,Sonia	Manager	4/15/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Ramirez (EY) to walkthrough updates to potential eligible cash at the CW for the December 31, 2020, Cash Balance report as of 4/15/2021.	0.30	595.00	178.50
Chan,Jonathan	Manager	4/15/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Sanchez-Riveron,Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Department of Natural and Environmental Resources accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Department of Public Safety accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 62 Department of Treasury accounts held at the bank.	2.90	245.00	710.50
Sanchez-Riveron,Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 of 23 Electric Power Authority (PREPA) accounts held at the bank.	0.20	245.00	49.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 Government Development Bank For Puerto Rico accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 6 Metropolitan Bus Authority accounts held at the bank.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 National Guard of Puerto Rico accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 6 of 20 Ports Authority accounts held at the bank.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Puerto Rico Police Bureau accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements for 3/31/2021 testing period to obtain information for 44 of 123 University of Puerto Rico accounts held at the bank.	2.30	245.00	563.50
Sanchez-Riveron, Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Analyze BNY Mellon web-platform transaction statements for 3/31/2021 testing period to obtain information for 6 University of Puerto Rico accounts held at the bank.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Analyze Citibank web-platform transaction statements for 3/31/2021 testing period to obtain information for 2 Department of Treasury accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Analyze Citibank web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 Government Development Bank For Puerto Rico accounts held at the bank.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Analyze First Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Department of Treasury accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Analyze Oriental Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 of 4 Electric Power Authority (PREPA) accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Analyze Oriental Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Government Development Bank For Puerto Rico accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Analyze Oriental Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 1 Puerto Rico Police Bureau accounts held at the bank.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Analyze US Bank web-platform transaction statements for 3/31/2021 testing period to obtain information for 3 University of Puerto Rico accounts held at the bank.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 14 to 36 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	1.60	245.00	392.00
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 2 account balances held by the Puerto Rico Education Council at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 6 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 30 to 34 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 3 account balances held by the Environmental Quality Board at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of account 1 of 1 account balance held by the Puerto Rico Police Bureau at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 14 to 14 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 3 to 10 of 13 account balances held by the Department of Labor and Human Resources at Banco Popular as of the 03/31/21 testing period.	0.60	245.00	147.00
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 4 of 18 account balances held by the Economic Development Bank for Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 9 to 9 of 11 account balances held by the Highway and Transportation Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 3 to 3 of 6 account balances held by the Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 5 of 12 account balances held by the Insurance Fund State Corporation at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 3 account balances held by the Integrated Transport Authority at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 5 of 11 account balances held by the Retirement System for Employees of the Government and Judiciary Retirement System at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 3 account balances held by the Retirement System of Puerto Rico Judiciary at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 11 to 13 of 14 account balances held by the Musical Arts Corporation at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 2 of 4 account balances held by the Puerto Rico Energy Commission at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 2 account balances held by the Vocational Rehabilitation Administration at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of account 1 of 1 account balance held by the Family and Children Administration at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of account 1 of 1 account balance held by the National Guard of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of account 1 of 1 account balance held by the Department of Family at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Ramirez, Jessica I.	Senior	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 7 to 29 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	2.20	445.00	979.00
Ramirez, Jessica I.	Senior	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 21 to 45 of 50 account balances held by the Public Housing Administration at Banco Popular as of the 03/31/21 testing period.	2.30	445.00	1,023.50
Ramirez, Jessica I.	Senior	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 8 of 9 account balances held by the Department of Housing at Banco Popular as of the 03/31/21 testing period.	0.70	445.00	311.50
Ramirez, Jessica I.	Senior	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 35 to 35 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 69 to 88 of 131 account balances held by the University of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	1.90	445.00	845.50
Ramirez, Jessica I.	Senior	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 4 account balances held by the 911 Emergency System Bureau at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/15/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 7 of 8 account balances held by the Council of Occupational Development & Human Resources (CDORH) at Banco Popular as of the 03/31/21 testing period.	0.30	445.00	133.50
Sanchez-Riveron, Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 4 to 5 of 6 account balances held by the Department of Justice – Office of Inspector General at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 2 of 9 account balances held by the Fine Arts Center Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/15/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 7 to 11 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Chan, Jonathan	Manager	4/15/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 4 of 15 account balances held by the Convention Center District Authority of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.40	595.00	238.00
Chan, Jonathan	Manager	4/15/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 2 of 8 account balances held by the School of Plastic Arts and Design at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan, Jonathan	Manager	4/15/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 5 to 6 of 12 account balances held by the Land Authority de Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.20	595.00	119.00
Chan, Jonathan	Manager	4/15/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 3 account balances held by the Institute of Puerto Rican Culture at Banco Popular as of the 03/31/21 testing period.	0.20	595.00	119.00
Chan, Jonathan	Manager	4/15/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 4 of 8 account balances held by the Council of Occupational Development & Human Resources (CDORH) at Banco Popular as of the 03/31/21 testing period.	0.40	595.00	238.00
Chan, Jonathan	Manager	4/15/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 15 to 37 of 131 account balances held by the University of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	2.10	595.00	1,249.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	4/15/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 2 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/15/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 3 of 25 account balances held by the Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	4/15/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 8 account balances held by the Maritime Transport Authority at Banco Popular as of the 03/31/21 testing period.	0.30	595.00	178.50
Chan,Jonathan	Manager	4/15/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 9 account balances held by the Automobile Accident Compensation Administration at Banco Popular as of the 03/31/21 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	4/15/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 3 account balances held by the Statistics Institute of PR at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/15/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 9 account balances held by the Government Development Bank For Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/15/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 3 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.20	595.00	119.00
Neziroski,David	Staff	4/15/2021	T3 - Fee Applications / Retention	Review additional detail received for January statement	2.10	245.00	514.50
Berger,Daniel L.	Manager	4/16/2021	T3 - Long Term Projections	Additional review of select sections of the fiscal plan (tax expenditures, revenue shifting & others)	1.80	595.00	1,071.00
Mullins,Daniel R	Executive Director	4/16/2021	T3 - Long Term Projections	Amend Land freight section of Fiscal Plan and responses to FOMB questions	1.70	810.00	1,377.00
Kane,Collin	Senior	4/16/2021	T3 - Long Term Projections	Analyze the split of ERS cash flows for HB120 projections bases on whether in the fiscal plan or not.	2.30	405.00	931.50
Meisel,Daniel	Staff	4/16/2021	T3 - Long Term Projections	Prepare executive summary/objectives PowerPoint slide for first PBA analysis deck.	0.40	245.00	98.00
Meisel,Daniel	Staff	4/16/2021	T3 - Long Term Projections	Prepare PowerPoint slide for first PBA analysis deck analyzing key PBA school statistics by municipality.	0.90	245.00	220.50
Meisel,Daniel	Staff	4/16/2021	T3 - Long Term Projections	Prepare PowerPoint slide for first PBA analysis deck analyzing key PBA school statistics by region.	0.80	245.00	196.00
Meisel,Daniel	Staff	4/16/2021	T3 - Long Term Projections	Prepare PowerPoint slide for first PBA analysis deck highlighting discrepancies between PBA lease and building data and outlining data refinement process.	1.10	245.00	269.50
Meisel,Daniel	Staff	4/16/2021	T3 - Long Term Projections	Prepare PowerPoint slide for first PBA analysis deck highlighting findings related to PBA lease agreement type breakdown.	0.90	245.00	220.50
Meisel,Daniel	Staff	4/16/2021	T3 - Long Term Projections	Prepare PowerPoint slide for first PBA analysis deck highlighting key portfolio level statistics and open vs. closed school breakdown.	1.10	245.00	269.50
Meisel,Daniel	Staff	4/16/2021	T3 - Long Term Projections	Prepare PowerPoint slide for first PBA analysis deck related to next steps.	0.60	245.00	147.00
Stricklin,Todd	Senior	4/16/2021	T3 - Long Term Projections	Calculate total ERS benefit payments from 2016 to 2051 for active eligible participants	1.40	405.00	567.00
Stricklin,Todd	Senior	4/16/2021	T3 - Long Term Projections	Calculate total ERS benefit payments from 2016 to 2051 for active eligible participants in fiscal plan agencies only	0.80	405.00	324.00
Stricklin,Todd	Senior	4/16/2021	T3 - Long Term Projections	Calculate total ERS benefit payments from 2016 to 2051 for active non-eligible participants	1.60	405.00	648.00
Stricklin,Todd	Senior	4/16/2021	T3 - Long Term Projections	Calculate total ERS benefit payments from 2016 to 2051 for assumed new entrants	1.90	405.00	769.50
Stricklin,Todd	Senior	4/16/2021	T3 - Long Term Projections	Calculate total ERS benefit payments from 2016 to 2051 for high risk participants	1.30	405.00	526.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stricklin,Todd	Senior	4/16/2021	T3 - Long Term Projections	Calculate total ERS benefit payments from 2016 to 2051 for inactive participants	1.10	405.00	445.50
Barati Stec,Izabella	Manager	4/16/2021	T3 - Long Term Projections	Compare section 76 on Green energy of At 40 to the relevant sections if the Revenue Code to identify the possible affects	1.90	595.00	1,130.50
Berger,Daniel L.	Manager	4/16/2021	T3 - Long Term Projections	Compile language to send following recent meeting (2 page write up with our understanding of next steps for the Earned Income Tax Credit project)	1.10	595.00	654.50
Almbaid,Nahla	Staff	4/16/2021	T3 - Long Term Projections	Compile new PRDOL data into unemployment and claims files	2.30	245.00	563.50
Gelfond,Hilary	Staff	4/16/2021	T3 - Long Term Projections	Prepare provisions of Act 40 that are deemed to have a fiscal impact to prepare for analysis	2.10	245.00	514.50
Jacobsen,Katherine Anne	Senior	4/16/2021	T3 - Long Term Projections	Draft email requesting information on Hacienda's latest totals for individual stimulus payments across the various covid relief bills	0.40	445.00	178.00
Dubinsky,Shawn	Manager	4/16/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Zipfel,Nathan	Staff	4/16/2021	T3 - Long Term Projections	Amend internal presentation memo that summarizes HR2's energy program findings	0.80	245.00	196.00
Heath,Emma	Senior Manager	4/16/2021	T3 - Long Term Projections	Email to real estate team with feedback on draft presentation regarding progress and status work real estate workstream	0.60	720.00	432.00
Heath,Emma	Senior Manager	4/16/2021	T3 - Long Term Projections	Email to team regarding attempt to schedule call with O. Marrero (AAFAF) regarding real estate work stream	0.20	720.00	144.00
Tague,Robert	Executive Director	4/16/2021	T3 - Plan of Adjustment	Review claims calculations for plan of adjustment	0.90	810.00	729.00
Mackie,James	Executive Director	4/16/2021	T3 - Long Term Projections	Participate in FOMB Board meeting	1.00	810.00	810.00
Meisel,Daniel	Staff	4/16/2021	T3 - Long Term Projections	Prepare PowerPoint slides for first PBA analysis deck related to workplan progression/status update.	0.50	245.00	122.50
Meisel,Daniel	Staff	4/16/2021	T3 - Long Term Projections	Prepare PowerPoint slide for first PBA analysis deck comparing PBA school portfolio to sample of 80 buildings.	0.50	245.00	122.50
Barati Stec,Izabella	Manager	4/16/2021	T3 - Long Term Projections	Identify the initial fiscal effects of sections 56-58 of Act 40 (on SUT payments of online sellers)	2.10	595.00	1,249.50
Federer,Joshua Lee	Staff	4/16/2021	T3 - Long Term Projections	Incorporate feedback provided by A Chepenik (EY), V Chemtob (EY), and E Heath (EY) to CW monetization deck for FOMB related to content changes and inclusion of an additional section on aggregate findings	1.60	245.00	392.00
Gelfond,Hilary	Staff	4/16/2021	T3 - Long Term Projections	Merge and clean data on property transactions and property tax in Puerto Rico for use in a spatial analysis	2.90	245.00	710.50
Dinnen,Eric	Senior Manager	4/16/2021	T3 - Plan of Adjustment	Participate in a call with J. Mackie (EY) and E. Dinnen (EY) to discuss litigation support response related to potential pharmaceutical and medical manufacturing operations impact to forecasted revenues	0.20	720.00	144.00
Mackie,James	Executive Director	4/16/2021	T3 - Plan of Adjustment	Participate in a call with J. Mackie (EY) and E. Dinnen (EY) to discuss litigation support response related to potential pharmaceutical and medical manufacturing operations impact to forecasted revenues	0.20	810.00	162.00
Mira,Francisco Jose	Senior Manager	4/16/2021	T3 - Long Term Projections	Participate in a call with M. Powell (EY), P. Vaccaro (EY), E. Lavrov (EY), F. Mira (EY), F. Pate (EY) and V. Bernal (FOMB) to discuss AAFAF RFP and scoring system	0.60	720.00	432.00
Pate,Francesca	Senior Manager	4/16/2021	T3 - Long Term Projections	Participate in a call with M. Powell (EY), P. Vaccaro (EY), E. Lavrov (EY), F. Mira (EY), F. Pate (EY) and V. Bernal (FOMB) to discuss AAFAF RFP and scoring system	0.60	720.00	432.00
Powell,Marc	Executive Director	4/16/2021	T3 - Long Term Projections	Participate in a call with M. Powell (EY), P. Vaccaro (EY), E. Lavrov (EY), F. Mira (EY), F. Pate (EY) and V. Bernal (FOMB) to discuss AAFAF RFP and scoring system	0.60	810.00	486.00
Lavrov,Eugene	Senior Manager	4/16/2021	T3 - Long Term Projections	Participate in a call with M. Powell (EY), P. Vaccaro (EY), E. Lavrov (EY), F. Mira (EY), F. Pate (EY) and V. Bernal (FOMB) to discuss AAFAF RFP and scoring system	0.60	720.00	432.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Vaccaro, Philip	Partner/Principal	4/16/2021	T3 - Long Term Projections	Participate in a call with M. Powell (EY), P. Vaccaro (EY), E. Lavrov (EY), F. Mira (EY), F. Pate (EY) and V. Bernal (FOMB) to discuss AAFAF RFP and scoring system	0.60	870.00	522.00
Mackie, James	Executive Director	4/16/2021	T3 - Long Term Projections	Participate in call on Earned Income Tax Credit w/ Hacienda, FOMB., Ras and J Mackie (EY)	0.90	810.00	729.00
Nichols, Carly	Senior Manager	4/16/2021	T3 - Long Term Projections	Participate in call with E Stuber (EY) and C Nichols (EY) to discuss TRS new entrant profile for incorporation into HB 120 projections	0.30	655.00	196.50
Stuber, Emily Grace	Senior	4/16/2021	T3 - Long Term Projections	Participate in call with E Stuber (EY) and C Nichols (EY) to discuss TRS new entrant profile for incorporation into HB 120 projections	0.30	405.00	121.50
Lavrov, Eugene	Senior Manager	4/16/2021	T3 - Long Term Projections	Participate in call with E. Lavrov (EY) and T Leonis (EY) to discuss reviewing AAFAF Education Fund RFP	0.20	720.00	144.00
Leonis, Temisan	Senior	4/16/2021	T3 - Long Term Projections	Participate in call with E. Lavrov (EY) and T Leonis (EY) to discuss reviewing AAFAF Education Fund RFP	0.20	445.00	89.00
Lavrov, Eugene	Senior Manager	4/16/2021	T3 - Long Term Projections	Participate in call with E. Lavrov (EY) and T Leonis (EY) to discuss timeline in reviewing AAFAF Education Fund RFP	0.30	720.00	216.00
Leonis, Temisan	Senior	4/16/2021	T3 - Long Term Projections	Participate in call with E. Lavrov (EY) and T Leonis (EY) to discuss timeline in reviewing AAFAF Education Fund RFP	0.30	445.00	133.50
Mira, Francisco Jose	Senior Manager	4/16/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), E. Lavrov (EY) and T Leonis (EY) to discuss next steps in reviewing AAFAF Education Fund RFP	0.60	720.00	432.00
Leonis, Temisan	Senior	4/16/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), E. Lavrov (EY) and T Leonis (EY) to discuss next steps in reviewing AAFAF Education Fund RFP	0.60	445.00	267.00
Lavrov, Eugene	Senior Manager	4/16/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), E. Lavrov (EY) and T Leonis (EY) to discuss next steps in reviewing AAFAF Education Fund RFP	0.60	720.00	432.00
Thind, Jehan	Senior Manager	4/16/2021	T3 - Long Term Projections	Participate in call with J. Thind (EY), F. Mira (EY), T. Yang (EY), and W.Latham (EY) to discuss next steps for Task 2/3	0.30	720.00	216.00
Yang, Tianyi	Manager	4/16/2021	T3 - Long Term Projections	Participate in call with J. Thind (EY), F. Mira (EY), T. Yang (EY), and W.Latham (EY) to discuss next steps for Task 2/3	0.30	595.00	178.50
Latham, Willow Genevieve	Senior	4/16/2021	T3 - Long Term Projections	Participate in call with J. Thind (EY), F. Mira (EY), T. Yang (EY), and W.Latham (EY) to discuss next steps for Task 2/3	0.30	445.00	133.50
Mira, Francisco Jose	Senior Manager	4/16/2021	T3 - Long Term Projections	Participate in call with J. Thind (EY), F. Mira (EY), T. Yang (EY), and W.Latham (EY) to discuss next steps for Task 2/3	0.30	720.00	216.00
Good JR, Clark E	Manager	4/16/2021	T3 - Plan of Adjustment	Participate in call with R Tague (EY) and C Good (EY) to discuss mechanics of claim calculation	0.90	519.00	467.10
Tague, Robert	Executive Director	4/16/2021	T3 - Plan of Adjustment	Participate in call with R Tague (EY) and C Good (EY) to discuss mechanics of claim calculation	0.90	810.00	729.00
Panagiotakis, Sofia	Senior Manager	4/16/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Sarna, Shavi	Senior Manager	4/16/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Santambrogio, Juan	Executive Director	4/16/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00
Good JR, Clark E	Manager	4/16/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Ortiz (FOMB), M Lopez (FOMB) and C Good (EY) to discuss pension items including fiscal plan and hb 120	0.70	519.00	363.30
Levy, Sheva R	Partner/Principal	4/16/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Ortiz (FOMB), M Lopez (FOMB) and C Good (EY) to discuss pension items including fiscal plan and hb 120	0.70	721.00	504.70
Heath, Emma	Senior Manager	4/16/2021	T3 - Long Term Projections	Participate in call with V. Bernal (FOMB) and E. Heath (EY) regarding status of PRIDCO workstream and fiscal plan review	0.20	720.00	144.00
Mullins, Daniel R	Executive Director	4/16/2021	T3 - Long Term Projections	Participate in discussion on proposal for Treasury to increase the use of private letters to convey tax concession to individual tax payers, participants include G. Ojeda, V. Maldonado (FOMB), D. Mullins (EY)	0.30	810.00	243.00
Chepenik, Adam Brandon	Partner/Principal	4/16/2021	T3 - Long Term Projections	Participate in EITC structure changes with Senate staffers. Joined by G Ojeda (FOMB).	0.90	870.00	783.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Angus, Barbara	Partner/Principal	4/16/2021	T3 - Long Term Projections	Participate in FOMB meeting to discuss implications of proposed GILTI changes and OECD Pillar 2 changes and proposed steps in response	1.40	870.00	1,218.00
Santambrogio, Juan	Executive Director	4/16/2021	T3 - Long Term Projections	Participate in FOMB strategy session to discuss changes to the global tax regime and other board matters. EY participants: J Santambrogio (EY) and A Chepenik (EY)	1.30	810.00	1,053.00
Chepenik, Adam Brandon	Partner/Principal	4/16/2021	T3 - Long Term Projections	Participate in FOMB strategy session to discuss changes to the global tax regime and other board matters. EY participants: J Santambrogio (EY) and A Chepenik (EY)	1.30	870.00	1,131.00
Mullins, Daniel R	Executive Director	4/16/2021	T3 - Long Term Projections	Participate in meeting with Puerto Rico legislature to present and discuss FOMB estimation of options for extension of EITC and Legislatures proposals and decision to establish a working relationship to evaluate options going forward	0.70	810.00	567.00
Mullins, Daniel R	Executive Director	4/16/2021	T3 - Long Term Projections	Participate in the FOMB board meeting and executive up date on termination of the municipal pilot, update on inland freight, global minimum tax	1.50	810.00	1,215.00
Chen, Shi	Senior	4/16/2021	T3 - Long Term Projections	PBA School analysis - review and analyze data and sample school	2.00	445.00	890.00
Meisel, Daniel	Staff	4/16/2021	T3 - Long Term Projections	Perform analysis comparing PBA lease contracts to PBA data to identify discrepancies in rental payments.	1.30	245.00	318.50
Panagiotakis, Sofia	Senior Manager	4/16/2021	T3 - Long Term Projections	Prepare bridge reconciling the Federal Funds in the fiscal plan to the budget.	0.40	720.00	288.00
Panagiotakis, Sofia	Senior Manager	4/16/2021	T3 - Long Term Projections	Prepare bridge reconciling the General Fund in the fiscal plan to the budget.	1.60	720.00	1,152.00
Panagiotakis, Sofia	Senior Manager	4/16/2021	T3 - Long Term Projections	Prepare bridge reconciling the Special Revenue Funds in the fiscal plan to the budget.	1.30	720.00	936.00
Burr, Jeremy	Manager	4/16/2021	T3 - Long Term Projections	Prepare comments regarding the gross-ups and tax credits included in the fiscal plan based	1.40	595.00	833.00
Levy, Sheva R	Partner/Principal	4/16/2021	T3 - Creditor Mediation Support	Redacted	0.70	721.00	504.70
Mullins, Daniel R	Executive Director	4/16/2021	T3 - Long Term Projections	Prepare EITC evaluation of government proposal and address of issues for fully extending to PR working population sufficiently to maximize eligibility for federal grant	1.10	810.00	891.00
Kebhaj, Suhaib	Senior	4/16/2021	T3 - Long Term Projections	Prepare guidance on use of property tax transaction data for analysis and merge with property tax data	0.80	445.00	356.00
Mullins, Daniel R	Executive Director	4/16/2021	T3 - Long Term Projections	Prepare request for additional information and rationale required from Treasury to allow evaluation of proposal to increase use of private letters for granting tax payer concessions	1.90	810.00	1,539.00
Kebhaj, Suhaib	Senior	4/16/2021	T3 - Long Term Projections	Prepare summary on the assumptions and methodology used to estimate trucking rates in PR and US	1.20	445.00	534.00
Nagarajan, Snigdha	Staff	4/16/2021	T3 - Long Term Projections	PRIDCO Dashboard Update- Correct map view 'Demand Driver Analysis' which was not functioning properly	1.70	245.00	416.50
Nagarajan, Snigdha	Staff	4/16/2021	T3 - Long Term Projections	PRIDCO Dashboard Update- Correct 'Rent Projections' visual to reflect averages instead of totals	0.80	245.00	196.00
Burr, Jeremy	Manager	4/16/2021	T3 - Long Term Projections	Provide feedback on Chapter 2 of the fiscal plan based on comments from Natalie Jaresko	0.40	595.00	238.00
Berger, Daniel L.	Manager	4/16/2021	T3 - Long Term Projections	Put together list of sources for tax expenditure work to include in the fiscal plan (around 25 state reports to include)	1.10	595.00	654.50
Campbell, Nnaji-Semayi	Senior	4/16/2021	T3 - Long Term Projections	Research and note application of wireless technology	1.90	445.00	845.50
Campbell, Nnaji-Semayi	Senior	4/16/2021	T3 - Long Term Projections	Research and note use case for 5G wireless technology and consideration of models for PR	2.60	445.00	1,157.00
Zipfel, Nathan	Staff	4/16/2021	T3 - Long Term Projections	Research on programs contained within HR2 that provide energy-related funding to PR	0.70	245.00	171.50
Barati Stec, Izabella	Manager	4/16/2021	T3 - Long Term Projections	Research tax credit of art and film projects in Hawaii, to provide benchmarks for Act 40 analysis of sections regarding PR film tax credit	1.60	595.00	952.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kebhaj,Suhaib	Senior	4/16/2021	T3 - Long Term Projections	Review Act 40 fiscal note calculations of fiscal impact of police retirement fund	0.60	445.00	267.00
Dubinsky,Shawn	Manager	4/16/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Levy,Sheva R	Partner/Principal	4/16/2021	T3 - Plan of Adjustment	Review available documentation related to approach for calculating pension claim for disclosure statement	0.40	721.00	288.40
Mackie,James	Executive Director	4/16/2021	T3 - Long Term Projections	Review BCG's analysis of economic effect of GILTI & other tax relief for PR	0.90	810.00	729.00
Soutendijk,Tyler	Staff	4/16/2021	T3 - Long Term Projections	Review calculations for prior variations of the regression analysis in Opportunity Gap Analysis	1.60	245.00	392.00
Tague,Robert	Executive Director	4/16/2021	T3 - Long Term Projections	Review draft of Lagas 207 debt request to provide comments to team	0.30	810.00	243.00
Heath,Emma	Senior Manager	4/16/2021	T3 - Long Term Projections	Review draft presentation regarding progress and status of real estate workstream for Commonwealth.	0.90	720.00	648.00
Powell,Marc	Executive Director	4/16/2021	T3 - Long Term Projections	Review draft task 2 and task 3 packages	3.90	810.00	3,159.00
Knapp,Nicole Penelope	Senior	4/16/2021	T3 - Long Term Projections	Review final estimates on GNP impact of trucking price changes	2.70	445.00	1,201.50
Mullins,Daniel R	Executive Director	4/16/2021	T3 - Long Term Projections	Review Fiscal notes analysis process	0.40	810.00	324.00
Mackie,James	Executive Director	4/16/2021	T3 - Long Term Projections	Review Fiscal Plan descriptions of trucking regulations	1.40	810.00	1,134.00
Kebhaj,Suhaib	Senior	4/16/2021	T3 - Long Term Projections	Review fiscal section on land freight regulations, provide comments and edit sections	2.40	445.00	1,068.00
Good JR,Clark E	Manager	4/16/2021	T3 - Long Term Projections	Review implications of potential delay in cut implementation timing	1.10	519.00	570.90
Santambrogio,Juan	Executive Director	4/16/2021	T3 - Long Term Projections	Review information on COFINA fiscal plan in preparation for call with the Government	0.70	810.00	567.00
Jacobsen,Katherine Anne	Senior	4/16/2021	T3 - Plan of Adjustment	Review latest draft of the Disclosure Statement for updates needed based on recent events and federal funding changes	1.30	445.00	578.50
Lavrov,Eugene	Senior Manager	4/16/2021	T3 - Long Term Projections	Review latest edits for the AAFAP RFP	3.50	720.00	2,520.00
Lavrov,Eugene	Senior Manager	4/16/2021	T3 - Long Term Projections	Review MOE requirements to the Education Stabilization Funds provided by the Coronavirus Aid, Relief, and Economic Security Act	1.10	720.00	792.00
Chemtob,Victor	Senior Manager	4/16/2021	T3 - Long Term Projections	Review of Citi's PRIDCO bond restructuring materials	0.40	720.00	288.00
Chemtob,Victor	Senior Manager	4/16/2021	T3 - Long Term Projections	Review of PRIDCO restructuring materials	0.90	720.00	648.00
Barati Stec,Izabella	Manager	4/16/2021	T3 - Long Term Projections	Review of the practice of tax credit sale in US mainland (act 40)	1.40	595.00	833.00
Day,Timothy Sean	Manager	4/16/2021	T3 - Long Term Projections	Review of valuation system coding for ERS valuation of HB 120 impact	1.00	519.00	519.00
Jacobsen,Katherine Anne	Senior	4/16/2021	T3 - Plan of Adjustment	Review Oversight Board public meeting minutes for Disclosure Statement updates needed based on recent events	0.70	445.00	311.50
Yang,Tianyi	Manager	4/16/2021	T3 - Long Term Projections	Review prior research work on grant administration and federal grant programs	0.30	595.00	178.50
Stuber,Emily Grace	Senior	4/16/2021	T3 - Long Term Projections	Review projection results for Hybrid plan with new entrants for TRS HB 120	1.60	405.00	648.00
Kebhaj,Suhaib	Senior	4/16/2021	T3 - Long Term Projections	Review provisions of Act 40 that are likely to have a significant impact	2.00	445.00	890.00
Chepenik,Adam Brandon	Partner/Principal	4/16/2021	T3 - Long Term Projections	Review real estate presentation evaluating opportunities	0.40	870.00	348.00
Levy,Sheva R	Partner/Principal	4/16/2021	T3 - Long Term Projections	Review responses to comments from NAJ in fiscal plan document related to muni payment plans	0.40	721.00	288.40
Good JR,Clark E	Manager	4/16/2021	T3 - Long Term Projections	Review risks associated to PREPA interagency transfers based on the Reciprocity Act	0.90	519.00	467.10
Good JR,Clark E	Manager	4/16/2021	T3 - Long Term Projections	Review status of HB120 projections including updates to assumptions utilized by ERS team	0.40	519.00	207.60
Nichols,Carly	Senior Manager	4/16/2021	T3 - Long Term Projections	Review TRS cash flows from valuation system for update of HB 120 results to incorporate new entrants setting level population for FY 2022 and beyond	2.30	655.00	1,506.50
Campbell,Nnaji-Semayi	Senior	4/16/2021	T3 - Long Term Projections	review updated staffing for consideration on tasks	0.20	445.00	89.00
Edwards,Daniel	Manager	4/16/2021	T3 - Long Term Projections	Review draft PBA analysis deck highlighting discrepancies between PBA lease and building data and outlining data refinement process.	1.00	595.00	595.00
Stuber,Emily Grace	Senior	4/16/2021	T3 - Long Term Projections	Revise projection coding to incorporate an additional 5 years of projection for TRS HB 120	1.80	405.00	729.00
Soutendijk,Tyler	Staff	4/16/2021	T3 - Long Term Projections	Strategize best practices for team cooperation in Fiscal Note workstream	0.40	245.00	98.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Aaron	Senior	4/16/2021	T3 - Long Term Projections	Task 3 - Research regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Defining Puerto Rico's Broadband standard and placing into conversation with current advances in technology.	2.90	445.00	1,290.50
Dubinsky, Shawn	Manager	4/16/2021	T3 - Long Term Projections	Update and analyze Caguas Audited Financial Statements and financial operating performance overview for FOMB presentation of the Municipality of Caguas's Section 207 request seeking to issue private financing to fund FEMA Reconstruction Projects	0.40	595.00	238.00
Dubinsky, Shawn	Manager	4/16/2021	T3 - Long Term Projections	Update FOMB board presentation and authorization letter for Sec 207 request from the Municipality of Lajas and AAFAF to approve the request for financing	0.60	595.00	357.00
Nagarajan, Snigdha	Staff	4/16/2021	T3 - Long Term Projections	Update PRIDCO dashboard based on suggestions from M Canter (EY) and J Federer (EY)-PERFORM 'Vacant Analysis' to reflect Rent and SF instead of Valuation and SF (PRIDCO Building Leases)	2.20	245.00	539.00
Nagarajan, Snigdha	Staff	4/16/2021	T3 - Long Term Projections	Update PRIDCO dashboard based on suggestions from M Canter (EY) and J Federer (EY)-PERFORM 'Vacant Analysis' to reflect Rent and SF instead of Valuation and SF (PRIDCO Land and Building Leases)	2.10	245.00	514.50
Nagarajan, Snigdha	Staff	4/16/2021	T3 - Long Term Projections	Update PRIDCO dashboard based on suggestions from M Canter (EY) and J Federer (EY)-PERFORM 'Vacant Analysis' to reflect Rent and SF instead of Valuation and SF (PRIDCO Leases)	1.30	245.00	318.50
Knapp, Nicole Penelope	Senior	4/16/2021	T3 - Long Term Projections	Update Step 1 of Personal income and GNP model to reflect weekly unemployment claims release from USDOL	0.60	445.00	267.00
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Prepare draft email to Public Housing Administration as of 04/16/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts as of 04/16/2021 Administration for the March 31, 2021 testing period to determine required follow-ups for complete reporting.	3.10	245.00	759.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Prepare draft email to Office of Court Administration as of 04/16/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Send follow up email to four agencies for pending information as of 4/16/2021 for March 31, 2021, testing period cash balance requests.	0.30	245.00	73.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Analyze accounts requiring additional follow up as of 4/16/2021 for outstanding information for complete reporting as of the March 31, 2021, review period.	0.90	245.00	220.50
Venkatramanan, Siddhu	Manager	4/16/2021	T3 - Plan of Adjustment	Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream as of 4/16/2021	2.10	595.00	1,249.50
Chan, Jonathan	Manager	4/16/2021	T3 - Plan of Adjustment	Prepare the 06/30/2020 Debtor's Cash Section of the POA DS tie out, as of 04/16/2021.	0.90	595.00	535.50
Chan, Jonathan	Manager	4/16/2021	T3 - Plan of Adjustment	Prepare the 09/30/2020 cash balances update presentation tie out, as of 04/16/2020.	1.90	595.00	1,130.50
Chan, Jonathan	Manager	4/16/2021	T3 - Plan of Adjustment	Review file names of received documents as of 04/16/2021 to ensure correct linkage of documents to accounts in upload process to Relativity platform, for accurate testing of account balances.	0.80	595.00	476.00
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 37 to 49 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.90	245.00	220.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 3 account balances held by the Department of Education at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 7 of 10 account balances held by the Solid Waste Authority at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 4 account balances held by the Socioeconomic Development of the Family Administration at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 36 to 71 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	2.40	245.00	588.00
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 3 to 15 of 26 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.90	245.00	220.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 3 to 4 of 4 account balances held by the Puerto Rico Energy Commission at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 9 of 18 account balances held by the Economic Development Bank for Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 6 of 12 account balances held by the Insurance Fund State Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 9 to 11 of 13 account balances held by the Land Authority de Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 30 to 31 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of account 1 of 1 account balance held by the Office for Community and Socioeconomic Development of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 3 of 3 account balances held by the Retirement System of Puerto Rico Judiciary at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 10 to 10 of 11 account balances held by the Highway and Transportation Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 18 to 18 of 20 account balances held by the Trade and Export Company at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of account 1 of 1 account balance held by the Telecommunications Regulatory Board at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 9 to 11 of 15 account balances held by the Convention Center District Authority of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 5 of 7 account balances held by the Fiscal Agency & Financial Advisory Authority (AAFAF) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 6 of 8 account balances held by the Tourism Company at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 2 of 3 account balances held by the Statistics Institute of PR at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 8 to 8 of 8 account balances held by the Council of Occupational Development & Human Resources (CDORH) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 15 to 15 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 3 to 6 of 8 account balances held by the School of Plastic Arts and Design at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 4 to 4 of 6 account balances held by the Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 10 of 19 account balances held by the Comprehensive Cancer Center at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 46 to 46 of 50 account balances held by the Public Housing Administration at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/16/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 8 of 11 account balances held by the Retirement System for Employees of the Government and Judiciary Retirement System at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 12 to 18 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.70	245.00	171.50
Sanchez-Riveron, Déborah	Staff	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 4 to 5 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 6 to 9 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 7 account balances held by the Company for the Integral Development of the Cantera Peninsula at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 13 account balances held by the Department of Labor and Human Resources at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 5 to 7 of 15 account balances held by the Convention Center District Authority of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 3 of 9 account balances held by the Automobile Accident Compensation Administration at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 4 account balances held by the Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 14 of 20 account balances held by the Trade and Export Company at Banco Popular as of the 03/31/21 testing period.	1.40	245.00	343.00
Sanchez-Riveron,Déborah	Staff	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 3 account balances held by the Land Administration at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Traditional Lottery at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 38 to 55 of 131 account balances held by the University of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	1.70	245.00	416.50
Sanchez-Riveron,Déborah	Staff	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 4 to 4 of 8 account balances held by the Maritime Transport Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 2 of 6 account balances held by the Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 2 account balances held by the Puerto Rico Public Broadcasting Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 4 account balances held by the Project Corporation ENLACE Cano Martin Pena at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 16 of 50 account balances held by the Public Housing Administration at Banco Popular as of the 03/31/21 testing period.	1.40	245.00	343.00
Sanchez-Riveron,Déborah	Staff	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 4 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 5 to 6 of 8 account balances held by the Council of Occupational Development & Human Resources (CDORH) at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Chan,Jonathan	Manager	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 5 to 5 of 8 account balances held by the Tourism Company at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 56 to 56 of 131 account balances held by the University of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 19 to 26 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.80	595.00	476.00
Chan,Jonathan	Manager	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 4 to 4 of 9 account balances held by the Automobile Accident Compensation Administration at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 7 to 7 of 12 account balances held by the Land Authority de Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 6 to 7 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.20	595.00	119.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 5 to 20 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	1.40	595.00	833.00
Chan,Jonathan	Manager	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 11 account balances held by the Highway and Transportation Authority at Banco Popular as of the 03/31/21 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 3 of 4 account balances held by the Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/16/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 17 to 18 of 50 account balances held by the Public Housing Administration at Banco Popular as of the 03/31/21 testing period.	0.20	595.00	119.00
Neziroski,David	Staff	4/16/2021	T3 - Fee Applications / Retention	Review additional detail received for January statement	1.90	245.00	465.50
Campbell,Nnaji-Semayi	Senior	4/17/2021	T3 - Long Term Projections	Draft task 3 outline on operating model middle mile considerations	1.20	445.00	534.00
Campbell,Nnaji-Semayi	Senior	4/17/2021	T3 - Long Term Projections	Research and incorporate notes on Caribbean island consideration for broadband expansion and comparatives	2.40	445.00	1,068.00
Campbell,Nnaji-Semayi	Senior	4/17/2021	T3 - Long Term Projections	Research and note open access and community centered broadband implication on operating models	2.60	445.00	1,157.00
Campbell,Nnaji-Semayi	Senior	4/17/2021	T3 - Long Term Projections	Research and note technology use cases between backbone, backhaul and last mile	1.30	445.00	578.50
Panagiotakis,Sofia	Senior Manager	4/17/2021	T3 - Long Term Projections	Revise the bridge of the fiscal plan to the targets based on the revised fiscal plan.	0.90	720.00	648.00
Soutendijk,Tyler	Staff	4/18/2021	T3 - Long Term Projections	Continue to validate regression variation 2 throughout model	0.40	245.00	98.00
Good JR,Clark E	Manager	4/18/2021	T3 - Long Term Projections	Participate in call with EY, Proskauer and O'Neill & Burgess regarding impact of HB 120. EY participants are S Levy (EY), J Santambrogio (EY) and C Good (EY).	0.60	519.00	311.40
Levy,Sheva R	Partner/Principal	4/18/2021	T3 - Long Term Projections	Participate in call with EY, Proskauer and O'Neill & Burgess regarding impact of HB 120. EY participants are S Levy (EY), J Santambrogio (EY) and C Good (EY).	0.60	721.00	432.60
Santambrogio,Juan	Executive Director	4/18/2021	T3 - Long Term Projections	Participate in call with EY, Proskauer and O'Neill & Burgess regarding impact of HB 120. EY participants are S Levy (EY), J Santambrogio (EY) and C Good (EY).	0.60	810.00	486.00
Santambrogio,Juan	Executive Director	4/18/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Stuber,Emily Grace	Senior	4/18/2021	T3 - Long Term Projections	Revise inactive projection coding to incorporate O2 2019 mortality projection scale for TRS HB 120	1.90	405.00	769.50
Soutendijk,Tyler	Staff	4/18/2021	T3 - Long Term Projections	Validate regression variation 2 with checks throughout model	2.90	245.00	710.50
Soutendijk,Tyler	Staff	4/19/2021	T3 - Long Term Projections	Amend Doing Business regression 1 calculation to incorporate the share of Growth Opportunity Sector employment to Supply-Chain Sector employment	1.30	245.00	318.50
Soutendijk,Tyler	Staff	4/19/2021	T3 - Long Term Projections	Amend Doing Business regression 2 calculation to incorporate Growth Opportunity Sector ratio as independent variable	1.40	245.00	343.00
Kane,Collin	Senior	4/19/2021	T3 - Long Term Projections	Analyze alternative new entrant projections based on targeted headcounts for years 2021 onward	1.60	405.00	648.00
Kane,Collin	Senior	4/19/2021	T3 - Long Term Projections	Analyze components of the new entrant profile for ERS HB 120 population projection	1.80	405.00	729.00
Scales,Dwight A.	Senior	4/19/2021	T3 - Long Term Projections	Analyze data comparison and highlight major variances by agency and by fund type	0.90	445.00	400.50
LeBlanc,Samantha	Senior	4/19/2021	T3 - Long Term Projections	Analyze double counts of PREB and CINE in the draft fiscal plan.	1.00	445.00	445.00
Kane,Collin	Senior	4/19/2021	T3 - Long Term Projections	Analyze past 12 months of ERS census data movement for inputs in order to leverage in future population projections.	2.30	405.00	931.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR, Clark E	Manager	4/19/2021	T3 - Long Term Projections	Analyze the VTP participant data from the 2019 system data update to review how the system is treating VTP participants	0.80	519.00	415.20
Stricklin, Todd	Senior	4/19/2021	T3 - Long Term Projections	Calculate total ERS benefit payments from 2016 to 2051 for high risk participants in fiscal plan agencies only	1.30	405.00	526.50
Stricklin, Todd	Senior	4/19/2021	T3 - Long Term Projections	Calculate total ERS benefit payments from 2016 to 2051 for inactive participants in fiscal plan agencies only	1.90	405.00	769.50
Knapp, Nicole Penelope	Senior	4/19/2021	T3 - Long Term Projections	Compare PRDOL, Evertech, and USDOL estimates for Pandemic Unemployment Assistance (PUA) to estimate what PUA would be without fraud attempt	2.30	445.00	1,023.50
Kebhaj, Suhaib	Senior	4/19/2021	T3 - Long Term Projections	Compile information on Act 20 and 22 benefit recipients to prepare fact sheet on the two acts	1.40	445.00	623.00
Nagarajan, Snigdha	Staff	4/19/2021	T3 - Long Term Projections	Draft QRM requirements for EY PRIDCO dashboard- Terms and Conditions, Access rights, Cost	0.50	245.00	122.50
Ban, Menuka	Manager	4/19/2021	T3 - Long Term Projections	Coordinate the EY Quantitative Economics Statistics (QUEST) team to respond to the Corporate tax reform question request from E. Heath (EY)	0.60	595.00	357.00
Nagarajan, Snigdha	Staff	4/19/2021	T3 - Long Term Projections	Correction of Above/Below analysis visual based on suggestions from S Bowman (EY) after review	1.40	245.00	343.00
Heath, Emma	Senior Manager	4/19/2021	T3 - Long Term Projections	Correspondence with V. Bernal (FOMB) regarding legal review of letter response to Quinn Emanuel regarding PRIDCO	0.20	720.00	144.00
Matla, Jonathan	Senior	4/19/2021	T3 - Long Term Projections	Determine parties involved with FOMB to begin to create a working list to improve communication and work efficiency	2.90	445.00	1,290.50
Nagarajan, Snigdha	Staff	4/19/2021	T3 - Long Term Projections	Prepare standard template for cover page highlighting terms of use for PRIDCO dashboard	0.70	245.00	171.50
Latham, Willow Genevieve	Senior	4/19/2021	T3 - Long Term Projections	Prepare table of contents and template outline for Task 2 onboarding ppt	3.20	445.00	1,424.00
Leonis, Temisan	Senior	4/19/2021	T3 - Long Term Projections	Draft 21st Century Technical and Business Education Fund RFP.	2.30	445.00	1,023.50
Leonis, Temisan	Senior	4/19/2021	T3 - Long Term Projections	Draft appendices and forms portion of 21st Century Technical and Business Education Fund RFP.	1.90	445.00	845.50
Campbell, Nnaji-Semayi	Senior	4/19/2021	T3 - Long Term Projections	Draft broadband technology overview	1.40	445.00	623.00
Knapp, Nicole Penelope	Senior	4/19/2021	T3 - Long Term Projections	Draft Fiscal Note for Police Retirement Act to reflect that there are no fiscal implications because the money was redirected to the fund in Act 257.	1.30	445.00	578.50
Zipfel, Nathan	Staff	4/19/2021	T3 - Long Term Projections	Amend internal memo deck that summarizes PR HR2 funding allocations specifically regarding energy programs	2.60	245.00	637.00
Mira, Francisco Jose	Senior Manager	4/19/2021	T3 - Long Term Projections	Education Fund - Edit and draft RFP Education Fund Section 1 Introduction	1.90	720.00	1,368.00
Mira, Francisco Jose	Senior Manager	4/19/2021	T3 - Long Term Projections	Education Fund - Edit and draft RFP Education Fund Section 2 Description of Engagement	2.10	720.00	1,512.00
Mira, Francisco Jose	Senior Manager	4/19/2021	T3 - Long Term Projections	Education Fund - Edit and draft RFP Education Fund Section 4 Submittal Requirements	1.60	720.00	1,152.00
Mira, Francisco Jose	Senior Manager	4/19/2021	T3 - Long Term Projections	Education Fund - Edit and draft RFP Education Fund Section 5 Technical Proposal	1.30	720.00	936.00
Mira, Francisco Jose	Senior Manager	4/19/2021	T3 - Long Term Projections	Education Fund - Formatting RFP Education Fund Forms	1.10	720.00	792.00
Mira, Francisco Jose	Senior Manager	4/19/2021	T3 - Long Term Projections	Education Fund - Formatting RFP Education Fund main sections	1.40	720.00	1,008.00
Powell, Marc	Executive Director	4/19/2021	T3 - Long Term Projections	Education Fund - Review and comment on RFP Education Fund Form sections	0.90	810.00	729.00
Powell, Marc	Executive Director	4/19/2021	T3 - Long Term Projections	Education Fund - Review and comment on RFP Education Fund Section 1 Introduction	1.40	810.00	1,134.00
Powell, Marc	Executive Director	4/19/2021	T3 - Long Term Projections	Education Fund - Review and comment on RFP Education Fund Section 4 Submittal Requirements	1.60	810.00	1,296.00
Powell, Marc	Executive Director	4/19/2021	T3 - Long Term Projections	Education Fund - Review and comment on RFP Education Fund Section 5 Technical Proposal	1.30	810.00	1,053.00
Powell, Marc	Executive Director	4/19/2021	T3 - Long Term Projections	Education Fund - Review and comment on Education Fund main sections	2.10	810.00	1,701.00
Powell, Marc	Executive Director	4/19/2021	T3 - Long Term Projections	Education Fund - Review and comment on RFP Education Fund Section 2 Description of Engagement	1.80	810.00	1,458.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	4/19/2021	T3 - Long Term Projections	Email correspondence with QUEST team regarding corporate income tax cuts for economic development.	0.40	720.00	288.00
Heath,Emma	Senior Manager	4/19/2021	T3 - Long Term Projections	Email to FOMB chief of staff regarding status of PRIDCO meeting with board	0.10	720.00	72.00
Heath,Emma	Senior Manager	4/19/2021	T3 - Long Term Projections	Email to team regarding actions required from email from E. Zayas (FOMB) regarding questions on COVID relief	0.20	720.00	144.00
Heath,Emma	Senior Manager	4/19/2021	T3 - Long Term Projections	Email to team regarding planned approach for PRIDCO briefing with Natalie and subsequent meeting with Board	0.40	720.00	288.00
Heath,Emma	Senior Manager	4/19/2021	T3 - Long Term Projections	Email to team regarding tasks required following receipt of information from PRIDCO	0.30	720.00	216.00
Heath,Emma	Senior Manager	4/19/2021	T3 - Long Term Projections	Email to V. Chemtob (EY) regarding legal and IB contacts for real estate meeting	0.20	720.00	144.00
Knapp,Nicole Penelope	Senior	4/19/2021	T3 - Long Term Projections	Estimate impact of Act 20 repeal on corporate income tax collections	2.60	445.00	1,157.00
Gelfond,Hilary	Staff	4/19/2021	T3 - Long Term Projections	Estimate the fiscal impact of expanding the Earned Income Tax Credit to everyone 19+ in Puerto Rico	1.10	245.00	269.50
Nagarajan,Snigdha	Staff	4/19/2021	T3 - Long Term Projections	Review comments/suggestions adding feature on PBIX on app.powerbi	0.60	245.00	147.00
Nagarajan,Snigdha	Staff	4/19/2021	T3 - Long Term Projections	Review comments/suggestions adding feature on PBIX on EY CFP	1.90	245.00	465.50
Nagarajan,Snigdha	Staff	4/19/2021	T3 - Long Term Projections	Review EY CFP platform for hosting PRIDCO dashboard- explore usage reports	2.70	245.00	661.50
Good JR,Clark E	Manager	4/19/2021	T3 - Long Term Projections	Finalize exhibits for fiscal plan for pensions	0.20	519.00	103.80
Yodice,Frank	Senior	4/19/2021	T3 - Long Term Projections	Gather information on estimates for state and local funding, including municipalities, restrictions and timing, for use in our response to Edward Zaya (PROMESA) regarding Jose Delgado's request for information on COVID funding relief.	2.00	445.00	890.00
Federer,Joshua Lee	Staff	4/19/2021	T3 - Long Term Projections	Incorporate feedback provided by A Chepenik (EY), V Chemtob (EY), M Magrans (EY), and E Heath (EY) related to CW monetization deck	1.80	245.00	441.00
Gregoire,Alexandra	Manager	4/19/2021	T3 - Long Term Projections	Internal Prep for PBA school call with C Morales, D Meyer, D Alvarez (FOMB)	1.00	595.00	595.00
Meisel,Daniel	Staff	4/19/2021	T3 - Long Term Projections	Internal Prep for PBA school call with C Morales, D Meyer, D Alvarez (FOMB)	1.00	245.00	245.00
Meisel,Daniel	Staff	4/19/2021	T3 - Long Term Projections	Make various updates to the FOMB PowerPoint to address feedback from review sessions.	0.60	245.00	147.00
Meisel,Daniel	Staff	4/19/2021	T3 - Long Term Projections	Make various updates to the PBA analysis PowerPoint to reflect comments from review session.	0.60	245.00	147.00
Meisel,Daniel	Staff	4/19/2021	T3 - Long Term Projections	Outline key talking points for the PBA analysis PowerPoint presentation.	0.40	245.00	98.00
Lavrov,Eugene	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in a call with D. Mullins (EY), E. Lavrov (EY) and FOMB to discuss corporate tax reform	1.00	720.00	720.00
Mullins,Daniel R	Executive Director	4/19/2021	T3 - Long Term Projections	Participate in a call with D. Mullins (EY), E. Lavrov (EY) and FOMB to discuss corporate tax reform	1.00	810.00	810.00
Tan,Riyandi	Manager	4/19/2021	T3 - Long Term Projections	Participate in a call with D. Scales (EY) and R. Tan (EY) to discuss reconciliation of FY22 preliminary draft budget to April 2021 preliminary fiscal plan.	0.30	595.00	178.50
Scales,Dwight A.	Senior	4/19/2021	T3 - Long Term Projections	Participate in a call with D. Scales (EY) and R. Tan (EY) to discuss reconciliation of FY22 preliminary draft budget to April 2021 preliminary fiscal plan.	0.30	445.00	133.50
Panagiotakis,Sofia	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in a call with J. Burr (EY), R. Tan (EY), J. Santambrogio (EY), C. Good (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss pension admin costs, ERS/JRS/TRS, and other allocations in the fiscal plan.	0.40	720.00	288.00
Burr,Jeremy	Manager	4/19/2021	T3 - Long Term Projections	Participate in a call with J. Burr (EY), R. Tan (EY), J. Santambrogio (EY), C. Good (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss pension admin costs, ERS/JRS/TRS, and other allocations in the fiscal plan.	0.40	595.00	238.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tan,Riyandi	Manager	4/19/2021	T3 - Long Term Projections	Participate in a call with J. Burr (EY), R. Tan (EY), J. Santambrogio (EY), C. Good (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss pension admin costs, ERS/JRS/TRS, and other allocations in the fiscal plan.	0.40	595.00	238.00
Sarna,Shavi	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in a call with J. Burr (EY), R. Tan (EY), J. Santambrogio (EY), C. Good (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss pension admin costs, ERS/JRS/TRS, and other allocations in the fiscal plan.	0.40	720.00	288.00
Santambrogio,Juan	Executive Director	4/19/2021	T3 - Long Term Projections	Participate in a call with J. Burr (EY), R. Tan (EY), J. Santambrogio (EY), C. Good (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss pension admin costs, ERS/JRS/TRS, and other allocations in the fiscal plan.	0.40	810.00	324.00
Good JR,Clark E	Manager	4/19/2021	T3 - Long Term Projections	Participate in a call with J. Burr (EY), R. Tan (EY), J. Santambrogio (EY), C. Good (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss pension admin costs, ERS/JRS/TRS, and other allocations in the fiscal plan.	0.40	519.00	207.60
Panagiotakis,Sofia	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in a call with J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss changes in ASEM build of fiscal plan, updates to fiscal plan fund type descriptions, and changes in pension build.	0.80	720.00	576.00
Tan,Riyandi	Manager	4/19/2021	T3 - Long Term Projections	Participate in a call with J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss changes in ASEM build of fiscal plan, updates to fiscal plan fund type descriptions, and changes in pension build.	0.80	595.00	476.00
Sarna,Shavi	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in a call with J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss changes in ASEM build of fiscal plan, updates to fiscal plan fund type descriptions, and changes in pension build.	0.80	720.00	576.00
Santambrogio,Juan	Executive Director	4/19/2021	T3 - Long Term Projections	Participate in a call with J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss changes in ASEM build of fiscal plan, updates to fiscal plan fund type descriptions, and changes in pension build.	0.80	810.00	648.00
Tan,Riyandi	Manager	4/19/2021	T3 - Long Term Projections	Participate in a call with J. Seth (EY) and R. Tan (EY) to identify and prepare summary schedules comparing April 2021 preliminary fiscal plan to May 2020 Certified Fiscal Plan.	0.30	595.00	178.50
Seth,Jay Ashish	Senior	4/19/2021	T3 - Long Term Projections	Participate in a call with J. Seth (EY) and R. Tan (EY) to identify and prepare summary schedules comparing April 2021 preliminary fiscal plan to May 2020 Certified Fiscal Plan.	0.30	445.00	133.50
Chemtob,Victor	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), V Chemtob (EY), J Burr (EY), A Gregoire (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss presentation to FOMB and updates to incorporate	0.50	720.00	360.00
Burr,Jeremy	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), V Chemtob (EY), J Burr (EY), A Gregoire (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss presentation to FOMB and updates to incorporate	0.50	595.00	297.50
Meisel,Daniel	Staff	4/19/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), V Chemtob (EY), J Burr (EY), A Gregoire (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss presentation to FOMB and updates to incorporate	0.50	245.00	122.50
Federer,Joshua Lee	Staff	4/19/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), V Chemtob (EY), J Burr (EY), A Gregoire (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss presentation to FOMB and updates to incorporate	0.50	245.00	122.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Canter,Matthew Alan	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), V Chemtob (EY), J Burr (EY), A Gregoire (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss presentation to FOMB and updates to incorporate	0.50	595.00	297.50
Heath,Emma	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), V Chemtob (EY), J Burr (EY), A Gregoire (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss presentation to FOMB and updates to incorporate	0.50	720.00	360.00
Magrans,Michael J.	Partner/Principal	4/19/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), V Chemtob (EY), J Burr (EY), A Gregoire (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss presentation to FOMB and updates to incorporate	0.50	870.00	435.00
Gregoire,Alexandra	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), V Chemtob (EY), J Burr (EY), A Gregoire (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss presentation to FOMB and updates to incorporate	0.50	595.00	297.50
Chepenik,Adam Brandon	Partner/Principal	4/19/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), M Magrans (EY), E Heath (EY), V Chemtob (EY), J Burr (EY), A Gregoire (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss presentation to FOMB and updates to incorporate	0.50	870.00	435.00
Chemtob,Victor	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with C Morales (FOMB), D Meyer (FOMB), D Alvarez (FOMB), N Irizarry (FOMB), V Chemtob (EY), E Anderson (EY), J Burr (EY), M Canter (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA-PRDE school analysis	0.60	720.00	432.00
Gregoire,Alexandra	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with C Morales (FOMB), D Meyer (FOMB), D Alvarez (FOMB), N Irizarry (FOMB), V Chemtob (EY), E Anderson (EY), J Burr (EY), M Canter (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA-PRDE school analysis	0.60	595.00	357.00
Burr,Jeremy	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with C Morales (FOMB), D Meyer (FOMB), D Alvarez (FOMB), N Irizarry (FOMB), V Chemtob (EY), E Anderson (EY), J Burr (EY), M Canter (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA-PRDE school analysis	0.60	595.00	357.00
Meisel,Daniel	Staff	4/19/2021	T3 - Long Term Projections	Participate in call with C Morales (FOMB), D Meyer (FOMB), D Alvarez (FOMB), N Irizarry (FOMB), V Chemtob (EY), E Anderson (EY), J Burr (EY), M Canter (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA-PRDE school analysis	0.60	245.00	147.00
Federer,Joshua Lee	Staff	4/19/2021	T3 - Long Term Projections	Participate in call with C Morales (FOMB), D Meyer (FOMB), D Alvarez (FOMB), N Irizarry (FOMB), V Chemtob (EY), E Anderson (EY), J Burr (EY), M Canter (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA-PRDE school analysis	0.60	245.00	147.00
Canter,Matthew Alan	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with C Morales (FOMB), D Meyer (FOMB), D Alvarez (FOMB), N Irizarry (FOMB), V Chemtob (EY), E Anderson (EY), J Burr (EY), M Canter (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA-PRDE school analysis	0.60	595.00	357.00
Anderson,Evan W	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with C Morales (FOMB), D Meyer (FOMB), D Alvarez (FOMB), N Irizarry (FOMB), V Chemtob (EY), E Anderson (EY), J Burr (EY), M Canter (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA-PRDE school analysis	0.60	595.00	357.00
Chen,Shi	Senior	4/19/2021	T3 - Long Term Projections	Participate in call with C Morales (FOMB), D Meyer (FOMB), D Alvarez (FOMB), N Irizarry (FOMB), V Chemtob (EY), E Anderson (EY), J Burr (EY), M Canter (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA-PRDE school analysis	0.60	445.00	267.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with C Ortiz (FOMB) and C Good (EY) to discuss detail of exhibit 128 for fiscal plan document	0.20	519.00	103.80
Good JR,Clark E	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with C Ortiz (FOMB), C Good (EY), and S Levy (EY) to discuss timing deadlines associated to intermediate steps for working groups for placement in the fiscal plan	0.30	519.00	155.70
Levy,Sheva R	Partner/Principal	4/19/2021	T3 - Long Term Projections	Participate in call with C Ortiz (FOMB), C Good (EY), and S Levy (EY) to discuss timing deadlines associated to intermediate steps for working groups for placement in the fiscal plan	0.30	721.00	216.30
Good JR,Clark E	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with C Ortiz (FOMB), C Good (EY), S Levy (EY), and J Gonzalez-Garilleti (McK) to discuss updates needed / responsibility for making final edits to the pension related items in the fiscal plan document	0.40	519.00	207.60
Levy,Sheva R	Partner/Principal	4/19/2021	T3 - Long Term Projections	Participate in call with C Ortiz (FOMB), C Good (EY), S Levy (EY), and J Gonzalez-Garilleti (McK) to discuss updates needed / responsibility for making final edits to the pension related items in the fiscal plan document	0.40	721.00	288.40
Latham,Willow Genevieve	Senior	4/19/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and W.Latham (EY) to discuss structure of draft Task 2 Onboarding ppt	1.10	445.00	489.50
Mira,Francisco Jose	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and W.Latham (EY) to discuss structure of draft Task 2 Onboarding ppt	1.10	720.00	792.00
Chepenik,Adam Brandon	Partner/Principal	4/19/2021	T3 - Long Term Projections	Participate in call with G Ojeda (FOMB) and A Chepenik (EY) to review Hacienda considerations on changes to EITC structure	0.60	870.00	522.00
Berger,Daniel L.	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with Hacienda, FOMB staff, and EY to discuss EITC forecast assumptions in FOMB letter. EY participants: A Chepenik (EY), D Mullins (EY), D Berger, (EY), E Lavrov (EY)	1.30	595.00	773.50
Lavrov,Eugene	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with Hacienda, FOMB staff, and EY to discuss EITC forecast assumptions in FOMB letter. EY participants: A Chepenik (EY), D Mullins (EY), D Berger, (EY), E Lavrov (EY)	1.30	720.00	936.00
Chepenik,Adam Brandon	Partner/Principal	4/19/2021	T3 - Long Term Projections	Participate in call with Hacienda, FOMB staff, and EY to discuss EITC forecast assumptions in FOMB letter. EY participants: A Chepenik (EY), D Mullins (EY), D Berger, (EY), E Lavrov (EY)	1.30	870.00	1,131.00
Mullins,Daniel R	Executive Director	4/19/2021	T3 - Long Term Projections	Participate in call with Hacienda, FOMB staff, and EY to discuss EITC forecast assumptions in FOMB letter. EY participants: A Chepenik (EY), D Mullins (EY), D Berger, (EY), E Lavrov (EY)	1.30	810.00	1,053.00
Gregoire,Alexandra	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with J Burr (EY), A Gregoire (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss the real estate presentation to FOMB regarding the analyses for PBA, PRIDCO and asset monetization	0.40	595.00	238.00
Burr,Jeremy	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with J Burr (EY), A Gregoire (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss the real estate presentation to FOMB regarding the analyses for PBA, PRIDCO and asset monetization	0.40	595.00	238.00
Meisel,Daniel	Staff	4/19/2021	T3 - Long Term Projections	Participate in call with J Burr (EY), A Gregoire (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss the real estate presentation to FOMB regarding the analyses for PBA, PRIDCO and asset monetization	0.40	245.00	98.00
Federer,Joshua Lee	Staff	4/19/2021	T3 - Long Term Projections	Participate in call with J Burr (EY), A Gregoire (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss the real estate presentation to FOMB regarding the analyses for PBA, PRIDCO and asset monetization	0.40	245.00	98.00
Canter,Matthew Alan	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with J Burr (EY), A Gregoire (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss the real estate presentation to FOMB regarding the analyses for PBA, PRIDCO and asset monetization	0.40	595.00	238.00
Santambrogio,Juan	Executive Director	4/19/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY), McKinsey, PJT and Citi to discuss final fiscal plan changes	0.60	810.00	486.00
Panagiotakis,Sofia	Senior Manager	4/19/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	4/19/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Chepenik, Adam Brandon	Partner/Principal	4/19/2021	T3 - Creditor Mediation Support	Redacted	1.10	870.00	957.00
Gregoire, Alexandra	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA deliverable and plan for next steps	0.40	595.00	238.00
Meisel, Daniel	Staff	4/19/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA deliverable and plan for next steps	0.40	245.00	98.00
Federer, Joshua Lee	Staff	4/19/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA deliverable and plan for next steps	0.40	245.00	98.00
Chen, Shi	Senior	4/19/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA deliverable and plan for next steps	0.40	445.00	178.00
Canter, Matthew Alan	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA deliverable and plan for next steps	0.40	595.00	238.00
Gregoire, Alexandra	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA next steps	0.50	595.00	297.50
Meisel, Daniel	Staff	4/19/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA next steps	0.50	245.00	122.50
Federer, Joshua Lee	Staff	4/19/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA next steps	0.50	245.00	122.50
Chen, Shi	Senior	4/19/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA next steps	0.50	445.00	222.50
Canter, Matthew Alan	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA next steps	0.50	595.00	297.50
Panagiotakis, Sofia	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), M. Perez (FOMB), L. Klumper (FOMB), S. O'Rourke (Mckinsey), T. Witner (Mckinsey), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss revisions to ASEM's budget.	0.50	720.00	360.00
Sarna, Shavi	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), M. Perez (FOMB), L. Klumper (FOMB), S. O'Rourke (Mckinsey), T. Witner (Mckinsey), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss revisions to ASEM's budget.	0.50	720.00	360.00
Santambrogio, Juan	Executive Director	4/19/2021	T3 - Long Term Projections	Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), M. Perez (FOMB), L. Klumper (FOMB), S. O'Rourke (Mckinsey), T. Witner (Mckinsey), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss revisions to ASEM's budget.	0.50	810.00	405.00
Heath, Emma	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with Proskauer, Mckinsey, FOMB staff, and EY to discuss MOE requirements based on PRDE and UPR funding . EY participants: E Heath (EY)	1.20	720.00	864.00
Heath, Emma	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with Proskauer, Mckinsey, FOMB staff, and EY to discuss MOE requirements based on UPR funding reductions. EY participants: A Chepenik (EY) and E Heath (EY)	1.20	720.00	864.00
Chepenik, Adam Brandon	Partner/Principal	4/19/2021	T3 - Long Term Projections	Participate in call with Proskauer, Mckinsey, FOMB staff, and EY to discuss MOE requirements based on UPR funding reductions. EY participants: A Chepenik (EY) and E Heath (EY)	1.20	870.00	1,044.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with Proskauer, McKinsey, FOMB staff, and EY to further discuss MOE requirements based on UPR funding reductions. EY participants: E Heath (EY)	0.40	720.00	288.00
Good JR,Clark E	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss the fiscal plan document edits addressing Natalie's concerns	0.40	519.00	207.60
Levy,Sheva R	Partner/Principal	4/19/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss the fiscal plan document edits addressing Natalie's concerns	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	4/19/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and M Lopez (FOMB) to discuss pension exhibits for fiscal plan	0.40	721.00	288.40
Panagiotakis,Sofia	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), J Santambrogio (EY), S LeBlanc (EY) and the McKinsey team to discuss updates to the pension expenses.	0.70	720.00	504.00
Tan,Riyandi	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), J Santambrogio (EY), S LeBlanc (EY) and the McKinsey team to discuss updates to the pension expenses.	0.70	595.00	416.50
Santambrogio,Juan	Executive Director	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), J Santambrogio (EY), S LeBlanc (EY) and the McKinsey team to discuss updates to the pension expenses.	0.70	810.00	567.00
LeBlanc,Samantha	Senior	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), J Santambrogio (EY), S LeBlanc (EY) and the McKinsey team to discuss updates to the pension expenses.	0.70	445.00	311.50
Panagiotakis,Sofia	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), J Santambrogio (EY), S LeBlanc (EY), L Klumper (FOMB), and the McKinsey team to discuss updates to the ASEM revenue and expense build in the Fiscal Plan.	0.30	720.00	216.00
Tan,Riyandi	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), J Santambrogio (EY), S LeBlanc (EY), L Klumper (FOMB), and the McKinsey team to discuss updates to the ASEM revenue and expense build in the Fiscal Plan.	0.30	595.00	178.50
Santambrogio,Juan	Executive Director	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), J Santambrogio (EY), S LeBlanc (EY), L Klumper (FOMB), and the McKinsey team to discuss updates to the ASEM revenue and expense build in the Fiscal Plan.	0.30	810.00	243.00
LeBlanc,Samantha	Senior	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), J Santambrogio (EY), S LeBlanc (EY), L Klumper (FOMB), and the McKinsey team to discuss updates to the ASEM revenue and expense build in the Fiscal Plan.	0.30	445.00	133.50
Panagiotakis,Sofia	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), S Sarna (EY), L Klumper (FOMB), and the McKinsey team to discuss updates to the ASEM intergovernmental transfers in the draft Fiscal Plan.	0.80	720.00	576.00
Tan,Riyandi	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), S Sarna (EY), L Klumper (FOMB), and the McKinsey team to discuss updates to the ASEM intergovernmental transfers in the draft Fiscal Plan.	0.80	595.00	476.00
Sarna,Shavi	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), S Sarna (EY), L Klumper (FOMB), and the McKinsey team to discuss updates to the ASEM intergovernmental transfers in the draft Fiscal Plan.	0.80	720.00	576.00
LeBlanc,Samantha	Senior	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), S Sarna (EY), L Klumper (FOMB), and the McKinsey team to discuss updates to the ASEM intergovernmental transfers in the draft Fiscal Plan.	0.80	445.00	356.00
Panagiotakis,Sofia	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), S Sarna (EY), L Klumper (FOMB), M Perez (FOMB), G Maldonado (FOMB), and J York (Conway) to discuss ASEM's projected cash flows.	0.60	720.00	432.00
LeBlanc,Samantha	Senior	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), S Sarna (EY), L Klumper (FOMB), M Perez (FOMB), G Maldonado (FOMB), and J York (Conway) to discuss ASEM's projected cash flows.	0.60	445.00	267.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tan,Riyandi	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), S Sarna (EY), L Klumper (FOMB), M Perez (FOMB), G Maldonado (FOMB), and J York (Conway) to discuss ASEM's projected cash flows.	0.60	595.00	357.00
Sarna,Shavi	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), S LeBlanc (EY), S Sarna (EY), L Klumper (FOMB), M Perez (FOMB), G Maldonado (FOMB), and J York (Conway) to discuss ASEM's projected cash flows.	0.60	720.00	432.00
Panagiotakis,Sofia	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY), and S LeBlanc (EY) to discuss variances in target budgets vs FY22 projected budgets.	1.50	720.00	1,080.00
LeBlanc,Samantha	Senior	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY), and S LeBlanc (EY) to discuss variances in target budgets vs FY22 projected budgets.	1.50	445.00	667.50
Tan,Riyandi	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY), and S LeBlanc (EY) to discuss variances in target budgets vs FY22 projected budgets.	1.50	595.00	892.50
Sarna,Shavi	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY), and S LeBlanc (EY) to discuss variances in target budgets vs FY22 projected budgets.	1.50	720.00	1,080.00
Panagiotakis,Sofia	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S. Sarna (EY) and S. Panagiotakis (EY) to discuss control language on municipal expenditures.	0.40	720.00	288.00
Sarna,Shavi	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S. Sarna (EY) and S. Panagiotakis (EY) to discuss control language on municipal expenditures.	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S. Sarna (EY) and S. Panagiotakis (EY) to discuss pension admin expenses in the fiscal plan.	0.50	720.00	360.00
Sarna,Shavi	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S. Sarna (EY) and S. Panagiotakis (EY) to discuss pension admin expenses in the fiscal plan.	0.50	720.00	360.00
Panagiotakis,Sofia	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S. Sarna (EY) and S. Panagiotakis (EY) to revise the budget controls and expenditures sections of the fiscal plan document.	1.30	720.00	936.00
Sarna,Shavi	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with S. Sarna (EY) and S. Panagiotakis (EY) to revise the budget controls and expenditures sections of the fiscal plan document.	1.30	720.00	936.00
Ramirez,Aaron	Senior	4/19/2021	T3 - Long Term Projections	Participate in call with T. Yang (EY), N. Campbell (EY), A. Ramirez (EY) and J. Thind (EY) to discuss progress on Task 3	0.60	445.00	267.00
Yang,Tianyi	Manager	4/19/2021	T3 - Long Term Projections	Participate in call with T. Yang (EY), N. Campbell (EY), A. Ramirez (EY) and J. Thind (EY) to discuss progress on Task 3	0.60	595.00	357.00
Campbell,Nnaji-Semayi	Senior	4/19/2021	T3 - Long Term Projections	Participate in call with T. Yang (EY), N. Campbell (EY), A. Ramirez (EY) and J. Thind (EY) to discuss progress on Task 3	0.60	445.00	267.00
Thind,Jehan	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in call with T. Yang (EY), N. Campbell (EY), A. Ramirez (EY) and J. Thind (EY) to discuss progress on Task 3	0.60	720.00	432.00
Santambrogio,Juan	Executive Director	4/19/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Chepenik,Adam Brandon	Partner/Principal	4/19/2021	T3 - Creditor Mediation Support	Redacted	0.60	870.00	522.00
Heath,Emma	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in follow up discussion with E Heath (EY) and A Chepenik (EY) to discuss UPR calculations	0.30	720.00	216.00
Chepenik,Adam Brandon	Partner/Principal	4/19/2021	T3 - Long Term Projections	Participate in follow up discussion with E Heath (EY) and A Chepenik (EY) to discuss UPR calculations	0.30	870.00	261.00
Chemtob,Victor	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), V Chemtob (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO RSA Notice of Termination, and to bring a new team member up to speed and answer any applicable questions relating to PRIDCO	1.00	720.00	720.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	4/19/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), V Chemtob (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO RSA Notice of Termination, and to bring a new team member up to speed and answer any applicable questions relating to PRIDCO	1.00	595.00	595.00
Matla,Jonathan	Senior	4/19/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), V Chemtob (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO RSA Notice of Termination, and to bring a new team member up to speed and answer any applicable questions relating to PRIDCO	1.00	445.00	445.00
Heath,Emma	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in meeting with E Heath (EY), V Chemtob (EY), J Burr (EY), and J Matla (EY) to discuss PRIDCO RSA Notice of Termination, and to bring a new team member up to speed and answer any applicable questions relating to PRIDCO	1.00	720.00	720.00
Matla,Jonathan	Senior	4/19/2021	T3 - Long Term Projections	Participate in meeting with E Lavrov (EY) and J Matla (EY) to discuss the tasks needed to create a working group list for all parties involved in the Puerto Rico project	0.20	445.00	89.00
Lavrov,Eugene	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in meeting with E Lavrov (EY) and J Matla (EY) to discuss the tasks needed to create a working group list for all parties involved in the Puerto Rico project	0.20	720.00	144.00
Federer,Joshua Lee	Staff	4/19/2021	T3 - Long Term Projections	Participate in meeting with J Federer (EY) and M Canter (EY) regarding HFA data follow-up	0.20	245.00	49.00
Canter,Matthew Alan	Manager	4/19/2021	T3 - Long Term Projections	Participate in meeting with J Federer (EY) and M Canter (EY) regarding HFA data follow-up	0.20	595.00	119.00
Meisel,Daniel	Staff	4/19/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), J Federer (EY), D Meisel (EY) about PRIDCO report finalization incorporating FOMB feedback	0.30	245.00	73.50
Federer,Joshua Lee	Staff	4/19/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), J Federer (EY), D Meisel (EY) about PRIDCO report finalization incorporating FOMB feedback	0.30	245.00	73.50
Canter,Matthew Alan	Manager	4/19/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), J Federer (EY), D Meisel (EY) about PRIDCO report finalization incorporating FOMB feedback	0.30	595.00	178.50
Chemtob,Victor	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), J Federer (EY), D Meisel (EY), A Gregoire (EY), and V Chemtob (EY) regarding real estate status update for PRIDCO, PBA, and various monetization strategies	0.60	720.00	432.00
Gregoire,Alexandra	Manager	4/19/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), J Federer (EY), D Meisel (EY), A Gregoire (EY), and V Chemtob (EY) regarding real estate status update for PRIDCO, PBA, and various monetization strategies	0.60	595.00	357.00
Meisel,Daniel	Staff	4/19/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), J Federer (EY), D Meisel (EY), A Gregoire (EY), and V Chemtob (EY) regarding real estate status update for PRIDCO, PBA, and various monetization strategies	0.60	245.00	147.00
Federer,Joshua Lee	Staff	4/19/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), J Federer (EY), D Meisel (EY), A Gregoire (EY), and V Chemtob (EY) regarding real estate status update for PRIDCO, PBA, and various monetization strategies	0.60	245.00	147.00
Canter,Matthew Alan	Manager	4/19/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), J Federer (EY), D Meisel (EY), A Gregoire (EY), and V Chemtob (EY) regarding real estate status update for PRIDCO, PBA, and various monetization strategies	0.60	595.00	357.00
Santambrogio,Juan	Executive Director	4/19/2021	T3 - Plan of Adjustment	Participate in preparation call for call with DRA. Participants included Proskauer, P/T, Ankura, O'Melveny. EY participants - J Santambrogio (EY)	0.60	810.00	486.00
Burr,Jeremy	Manager	4/19/2021	T3 - Long Term Projections	Participate in working session with J Burr (EY) and J Matla (EY) to determine PRIDCO bond trading dates and RSA termination fees	0.90	595.00	535.50
Matla,Jonathan	Senior	4/19/2021	T3 - Long Term Projections	Participate in working session with J Burr (EY) and J Matla (EY) to determine PRIDCO bond trading dates and RSA termination fees	0.90	445.00	400.50
Sarna,Shavi	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate on call with FOMB, Citi, McKinsey, J Santambrogio (EY), S Panagiotakis (EY) and S Sarna (EY) to review status update on PREPA transaction matters	0.50	720.00	360.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	4/19/2021	T3 - Long Term Projections	Participate on call with FOMB, Citi, McKinsey, J Santambrogio (EY), S Panagiotakis (EY) and S Sarna (EY) to review status update on PREPA transaction matters	0.50	810.00	405.00
Panagiotakis, Sofia	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate on call with FOMB, Citi, McKinsey, J Santambrogio (EY), S Panagiotakis (EY) and S Sarna (EY) to review status update on PREPA transaction matters	0.50	720.00	360.00
Sarna, Shavi	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate on call with J Gonzalez (McKinsey), S Panagiotakis (EY) and S Sarna (EY) to review SRF revenue estimate adjustments in the fiscal plan	0.20	720.00	144.00
Panagiotakis, Sofia	Senior Manager	4/19/2021	T3 - Long Term Projections	Participate on call with J Gonzalez (McKinsey), S Panagiotakis (EY) and S Sarna (EY) to review SRF revenue estimate adjustments in the fiscal plan	0.20	720.00	144.00
Chen, Shi	Senior	4/19/2021	T3 - Long Term Projections	Work on PBA-PRDE school analysis	3.00	445.00	1,335.00
Mullins, Daniel R	Executive Director	4/19/2021	T3 - Long Term Projections	Prepare FOMB draft letter on treasury private letter rulings and regulation 7970 implications of tax concessions for resubmission to FOMB	1.70	810.00	1,377.00
Levy, Sheva R	Partner/Principal	4/19/2021	T3 - Long Term Projections	Prepare a summary for Proskauer potential cut treatment of ERS members that retired under Voluntary Transition Programs	0.60	721.00	432.60
Seth, Jay Ashish	Senior	4/19/2021	T3 - Long Term Projections	Prepare bridge between April 2021 preliminary and May 2020 Certified Fiscal Plan	1.70	445.00	756.50
Kebhaj, Suhaib	Senior	4/19/2021	T3 - Long Term Projections	Prepare comments and edit unemployment slides for MEU	1.20	445.00	534.00
Good JR, Clark E	Manager	4/19/2021	T3 - Plan of Adjustment	Prepare draft solicitation request letter for FOMB to send to collect data for Prime clerk	0.70	519.00	363.30
Kebhaj, Suhaib	Senior	4/19/2021	T3 - Long Term Projections	Prepare draft summary of calculations of Act 20 counterfactual growth	0.80	445.00	356.00
Mullins, Daniel R	Executive Director	4/19/2021	T3 - Long Term Projections	Prepare earned income tax credit re-estimate for 19 year old eligibility and revisions to secretary discretion	0.30	810.00	243.00
Yodice, Frank	Senior	4/19/2021	T3 - Long Term Projections	Prepare email response to Edward Zaya (PROMESA) regarding Jose Delgado's request for information on COVID funding relief.	0.40	445.00	178.00
Burr, Jeremy	Manager	4/19/2021	T3 - Long Term Projections	Prepare feedback on the budget section of the CW fiscal plan	1.40	595.00	833.00
Burr, Jeremy	Manager	4/19/2021	T3 - Long Term Projections	Prepare feedback on the TRS contributions in 2017 to support an ARP calculation for pensions	0.40	595.00	238.00
Mullins, Daniel R	Executive Director	4/19/2021	T3 - Long Term Projections	Prepare Gap Opportunity analysis for Puerto Rico, reviewing outputs of analysis and specifying estimation changes	0.30	810.00	243.00
Kebhaj, Suhaib	Senior	4/19/2021	T3 - Long Term Projections	Prepare guidance on calculation of counterfactual Act 20 industries growth in the absence of Act 20	1.60	445.00	712.00
Kebhaj, Suhaib	Senior	4/19/2021	T3 - Long Term Projections	Prepare guidance on unemployment slides update for the Monthly Economic Update	1.20	445.00	534.00
Mullins, Daniel R	Executive Director	4/19/2021	T3 - Long Term Projections	Prepare input for facts sheet on Act 20 and Act 22 requirements/qualifications	0.80	810.00	648.00
Heath, Emma	Senior Manager	4/19/2021	T3 - Long Term Projections	Prepare lengthy email regarding interpretation of USDE guidance on MOE requirements under CARES, CRRSA and ARP.	1.60	720.00	1,152.00
Federer, Joshua Lee	Staff	4/19/2021	T3 - Long Term Projections	Prepare new slides in CW monetization deck related to overall monetization process, FOMB decisions and outstanding questions required to further analysis	2.20	245.00	539.00
Rubin, Joshua A.	Staff	4/19/2021	T3 - Long Term Projections	Prepare table of year-over-year total employment declines by sector in Puerto Rico and the United States over the past 6 months	1.40	245.00	343.00
Barati Stec, Izabella	Manager	4/19/2021	T3 - Long Term Projections	Prepare slide on Act 20/22 criteria for qualifications	2.10	595.00	1,249.50
Burr, Jeremy	Manager	4/19/2021	T3 - Long Term Projections	Provide feedback on employer contributions in FY17 to support pension analysis	0.80	595.00	476.00
Scales, Dwight A.	Senior	4/19/2021	T3 - Long Term Projections	Pull in EY Mapping Targets and calculate initial variance between two sets of data	0.40	445.00	178.00
Scales, Dwight A.	Senior	4/19/2021	T3 - Long Term Projections	Pull in McKinsey FY22 budget numbers and re-format to standardize with EY amounts	0.50	445.00	222.50
Matla, Jonathan	Senior	4/19/2021	T3 - Long Term Projections	Review RSA to determine termination fees for bond holders	1.90	445.00	845.50
Stuber, Emily Grace	Senior	4/19/2021	T3 - Long Term Projections	Recalculate hybrid active growth population assumption based on projection results with updated mortality for TRS HB 120	1.80	405.00	729.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Meisel,Daniel	Staff	4/19/2021	T3 - Long Term Projections	Review various sample leases to gain a better understanding of what the lease contracts entail.	1.70	245.00	416.50
Matla,Jonathan	Senior	4/19/2021	T3 - Long Term Projections	Research bond trading quotes and determine seller for PRIDCO debt	2.30	445.00	1,023.50
Leonis,Temisan	Senior	4/19/2021	T3 - Long Term Projections	Review AAFAF Broadband RFP to use as template for 21st Century Technical and Business Education Fund RFP.	2.40	445.00	1,068.00
Leonis,Temisan	Senior	4/19/2021	T3 - Long Term Projections	Review AAFAF Broadband RFP's Grant Administrator Services Appendices.	0.40	445.00	178.00
Leonis,Temisan	Senior	4/19/2021	T3 - Long Term Projections	Review AAFAF Broadband RFP's Grant Administrator Services Forms.	0.90	445.00	400.50
Leonis,Temisan	Senior	4/19/2021	T3 - Long Term Projections	Review AAFAF's request to draft a 21st Century Technical and Business Education Fund RFP.	0.40	445.00	178.00
Knapp,Nicole Penelope	Senior	4/19/2021	T3 - Long Term Projections	Review Act 257 legislation that dedicated funds towards Police Retirement Act in order to revise the Police Retirement Act fiscal impact in Fiscal Note for Act 40	1.10	445.00	489.50
Santambrogio,Juan	Executive Director	4/19/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Chemtob,Victor	Senior Manager	4/19/2021	T3 - Long Term Projections	Review and analyze PRIDCO RSA termination letter	0.40	720.00	288.00
Gelfond,Hilary	Staff	4/19/2021	T3 - Long Term Projections	Review and summarize merged transactions property tax data	2.20	245.00	539.00
Mackie,James	Executive Director	4/19/2021	T3 - Long Term Projections	Review Boston Consulting Group's analysis of effect of federal tax incentives for Puerto Rico	2.20	810.00	1,782.00
Kebhaj,Suhaib	Senior	4/19/2021	T3 - Long Term Projections	Review calculations of counterfactual Act 20 industries growth	1.20	445.00	534.00
Kane,Collin	Senior	4/19/2021	T3 - Long Term Projections	Review coding for ways to improve efficiency of ERS calculation of new entrants	0.90	405.00	364.50
Sarna,Shavi	Senior Manager	4/19/2021	T3 - Long Term Projections	Review draft of fiscal plan budget overview and fiscal control language sections and incorporate revisions	0.90	720.00	648.00
Mullins,Daniel R	Executive Director	4/19/2021	T3 - Long Term Projections	Review Earned Income Tax Credit for Puerto Rico schedule and timing of accomplishments for fiscal plan and milestones and working group with government	0.60	810.00	486.00
Mullins,Daniel R	Executive Director	4/19/2021	T3 - Long Term Projections	Review EITC recommendations for mechanics of improving earned income tax credits implementation for Puerto Rico	0.40	810.00	324.00
Heath,Emma	Senior Manager	4/19/2021	T3 - Long Term Projections	Review email from E. Zayas (FOMB) regarding questions on COVID relief	0.20	720.00	144.00
Knapp,Nicole Penelope	Senior	4/19/2021	T3 - Long Term Projections	Review estimation strategy for employment impact if Act 20 were repealed	1.70	445.00	756.50
Dubinsky,Shawn	Manager	4/19/2021	T3 - Long Term Projections	Review HB 21, Governor press release and veto resolution, Title III ruling, FOMB response letter related to PR statehood and proposed repeal to existing legislation	0.70	595.00	416.50
Lavrov,Eugene	Senior Manager	4/19/2021	T3 - Long Term Projections	Review latest edits for the AAFAF RFP and provide comments	3.10	720.00	2,232.00
Chemtob,Victor	Senior Manager	4/19/2021	T3 - Long Term Projections	Review letter from Quinn Emanuel to FOMB regarding PRIDCO, dated 11/12/20	0.40	720.00	288.00
Chemtob,Victor	Senior Manager	4/19/2021	T3 - Long Term Projections	Review letter from Quinn Emanuel to FOMB regarding PRIDCO, dated 4/21/21	0.40	720.00	288.00
Ban,Menuka	Manager	4/19/2021	T3 - Long Term Projections	Review merge results to provide comments on the matching of real estate transaction data with the CRIM tax data to quality control the merging process to support real-estate valuation team	2.60	595.00	1,547.00
Sarna,Shavi	Senior Manager	4/19/2021	T3 - Long Term Projections	Review municipal budget control language and submit draft to FOMB for review	0.90	720.00	648.00
Kebhaj,Suhaib	Senior	4/19/2021	T3 - Long Term Projections	Review new data received from PR DOL on UI continued claims	0.60	445.00	267.00
Good JR,Clark E	Manager	4/19/2021	T3 - Long Term Projections	Review of administrative expense treatment in retire tab calculations for the fiscal plan	0.40	519.00	207.60
Barati Stec,Izabella	Manager	4/19/2021	T3 - Long Term Projections	Review of methodology for refining/updating PS 40 on Act 20/22 amendments	1.30	595.00	773.50
Barati Stec,Izabella	Manager	4/19/2021	T3 - Long Term Projections	Review of moral hazard associated with public Trust Funds (Act 40, Police Retirement Fund Fiscal Note)	1.90	595.00	1,130.50
Chemtob,Victor	Senior Manager	4/19/2021	T3 - Long Term Projections	Review of PRIDCO revenue bond indenture	0.70	720.00	504.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ban,Menuka	Manager	4/19/2021	T3 - Long Term Projections	Review of regression results on growth potential sector to identify potential problems with the model specification	1.60	595.00	952.00
Leonis,Temisan	Senior	4/19/2021	T3 - Long Term Projections	Review Part III (Investments to revitalize Puerto Rico) of the 2020 Certified Fiscal Plan.	1.80	445.00	801.00
Canter,Matthew Alan	Manager	4/19/2021	T3 - Long Term Projections	Review PBA school presentation for feedback and call with FOMB	2.10	595.00	1,249.50
Levy,Sheva R	Partner/Principal	4/19/2021	T3 - Long Term Projections	Review potential risks for different employee behaviors in transferring from PREPA to LUMA	0.40	721.00	288.40
Yang,Tianyi	Manager	4/19/2021	T3 - Long Term Projections	Review prior research work on grant administration and federal grant programs	1.40	595.00	833.00
Good JR,Clark E	Manager	4/19/2021	T3 - Long Term Projections	Review progress made towards paygo projections reflecting house bill 120 provisions	0.20	519.00	103.80
Gelfond,Hilary	Staff	4/19/2021	T3 - Long Term Projections	Review progress on Doing Business econometric analysis	1.70	245.00	416.50
Mullins,Daniel R	Executive Director	4/19/2021	T3 - Long Term Projections	Review Puerto Rico proposal for corporate tax competitive, commonwealth fiscal plan provisions to tax reductions, identification of important elements of tax structure, including business to business taxation, gross receipts taxes, inventory taxes, compliance, extensions to business income under personal income tax, potential for a tax credit and additions to summary assessment	2.70	810.00	2,187.00
Ban,Menuka	Manager	4/19/2021	T3 - Long Term Projections	Review request on the fact sheet on each of Act 20 and Act 22 including what the requirements/qualifications are, who monitors what, and the numbers granted each year	0.40	595.00	238.00
Chemtob,Victor	Senior Manager	4/19/2021	T3 - Long Term Projections	Review response letter from FOMB to Quinn Emanuel regarding PRIDCO, dated 12/9/20	0.50	720.00	360.00
Chemtob,Victor	Senior Manager	4/19/2021	T3 - Long Term Projections	Review response letter from FOMB to Quinn Emanuel regarding PRIDCO, dated 4/13/21	0.30	720.00	216.00
Good JR,Clark E	Manager	4/19/2021	T3 - Long Term Projections	Review risks related to various outcomes for inclusion on a one pager summarizing risks associated to the LUMA transition	1.80	519.00	934.20
Lavrov,Eugene	Senior Manager	4/19/2021	T3 - Long Term Projections	Review Tax Incentive Presentation pertaining to Act 20 & 22	1.50	720.00	1,080.00
Heath,Emma	Senior Manager	4/19/2021	T3 - Long Term Projections	Review termination letter regarding PRIDCO RSA	0.20	720.00	144.00
Burr,Jeremy	Manager	4/19/2021	T3 - Long Term Projections	Review the PRIDCO RSA to support analysis of the fiscal plan notice of violation	0.70	595.00	416.50
Nichols,Carly	Senior Manager	4/19/2021	T3 - Long Term Projections	Review updated TRS cash flows from valuation system to incorporate additional projection years for HB 120 calculations	0.30	655.00	196.50
Levy,Sheva R	Partner/Principal	4/19/2021	T3 - Long Term Projections	Review updates needed to fiscal plan pension milestone timeline	0.70	721.00	504.70
Thind,Jehan	Senior Manager	4/19/2021	T3 - Long Term Projections	Review current draft of Task 3 broadband structure and contents	0.80	720.00	576.00
Heath,Emma	Senior Manager	4/19/2021	T3 - Long Term Projections	Review detailed USDE guidance regarding maintenance of effort provisions of CARES, CRRSA and ARP and associated bill text	2.10	720.00	1,512.00
Barati Stec,Izabella	Manager	4/19/2021	T3 - Long Term Projections	Review the updated PS 40 paragraphs of Act 20, concentration of businesses in Puerto Rico	1.10	595.00	654.50
Stuber,Emily Grace	Senior	4/19/2021	T3 - Long Term Projections	Revise active defined benefit plan projection coding to incorporate O2 2019 mortality projection scale for TRS HB 120	1.60	405.00	648.00
Stuber,Emily Grace	Senior	4/19/2021	T3 - Long Term Projections	Revise active leave of absence projection coding to incorporate O2 2019 mortality projection scale for TRS HB 120	1.80	405.00	729.00
Stuber,Emily Grace	Senior	4/19/2021	T3 - Long Term Projections	Revise active Voluntary Transition Program projection coding to incorporate O2 2019 mortality projection scale for TRS HB 120	1.90	405.00	769.50
Dubinsky,Shawn	Manager	4/19/2021	T3 - Long Term Projections	Revise draft FOMB board presentation and financial details for the Sec 207 request from the Municipality of Lajas and AAFAF to approve the request for financing	0.40	595.00	238.00
Good JR,Clark E	Manager	4/19/2021	T3 - Long Term Projections	Revise fiscal plan word document to address remaining pension comments	1.30	519.00	674.70
Kane,Collin	Senior	4/19/2021	T3 - Long Term Projections	Revise valuation system coding to project new entrants for HB 120 in manner consistent with existing population	1.60	405.00	648.00
Kane,Collin	Senior	4/19/2021	T3 - Long Term Projections	Revise valuation system coding to project new entrants for HB 120 in manner consistent with targeted headcounts	1.30	405.00	526.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Canter,Matthew Alan	Manager	4/19/2021	T3 - Long Term Projections	Send inquiry about debt service restructuring and impact upon PBA leases to EY Team	0.10	595.00	59.50
Scales,Dwight A.	Senior	4/19/2021	T3 - Long Term Projections	Set up initial comparison of Mckinsey FY22 Budget vs. EY Mapping targets	0.80	445.00	356.00
Almbaid,Nahla	Staff	4/19/2021	T3 - Long Term Projections	Summarize PRDOL vs USDOL disbursement data	1.30	245.00	318.50
Ramirez,Aaron	Senior	4/19/2021	T3 - Long Term Projections	Task 3 - Draft Language regarding understanding needs and solutions to broadband deployment from the perspective of a municipality	2.70	445.00	1,201.50
Ramirez,Aaron	Senior	4/19/2021	T3 - Long Term Projections	Task 3 - Draft Language regarding understanding needs and solutions to broadband deployment from the perspective of a municipality	2.20	445.00	979.00
Seth,Jay Ashish	Senior	4/19/2021	T3 - Long Term Projections	Update presentation slides summarizing changes in material revenue and expense buckets between April 2021 preliminary to May 2020 Certified Fiscal Plan	1.60	445.00	712.00
Soutendijk,Tyler	Staff	4/19/2021	T3 - Long Term Projections	Update state employment comparison series from Bureau of Labor Statistics notice for Macro Model	0.80	245.00	196.00
Ramirez,Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Prepare draft email to Land Authority de Puerto Rico to follow up on bank account information as of 04/19/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Prepare draft email to Industrial Development Company to follow up on bank account information as of 04/19/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Prepare draft email to Company for the Integral Development of the Cantera Peninsula to follow up on bank account information as of 04/19/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Prepare draft email to Electric Power Authority (PREPA) - Retirement to follow up on bank account information as of 04/19/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Prepare draft email to Metropolitan Bus Authority to follow up on bank account information as of 04/19/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Prepare draft email to Maritime Transport Authority to follow up on bank account information as of 04/19/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Prepare draft email to Tourism Company to follow up on bank account information as of 04/19/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Prepare draft email to Solid Waste Authority to follow up on bank account information as of 04/19/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Prepare draft email to Health Insurance Administration to follow up on bank account information as of 04/19/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Prepare draft email to Cardiovascular Center of Puerto Rico and the Caribbean Corporation to follow up on bank account information as of 04/19/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Prepare draft email to Administration for the Development of Agricultural Enterprises to follow up on bank account information as of 04/19/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Prepare draft email to Integrated Transport Authority to follow up on bank account information as of 04/19/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Prepare draft email to Comprehensive Cancer Center to follow up on bank account information as of 04/19/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Prepare draft email to Puerto Rico Municipal Finance Agency to follow up on bank account information as of 04/19/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Send follow up email to thirteen agencies for pending information as of 4/19/2021 for March 31, 2021, testing period cash balance requests.	1.30	445.00	578.50
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/19/2021.	0.60	445.00	267.00
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss responses received via email from account holders as of 4/19/2021 for the March 31, 2021 rollforward period.	0.60	445.00	267.00
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Review bank account information received as of 4/19/2021 for the 03/31/2021 rollforward period to determine follow-ups to accountholders required for complete information for reporting.	2.10	245.00	514.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Prepare draft email to Housing Financing Authority as of 04/19/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Prepare draft email to PR Federal Affairs Administration as of 04/19/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Prepare draft email to Insurance Fund State Corporation as of 04/19/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Prepare draft email to Authority for the Financing of Infrastructure of Puerto Rico as of 04/19/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/19/2021.	0.60	245.00	147.00
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss responses received via email from account holders as of 4/19/2021 for the March 31, 2021 rollforward period.	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/19/2021.	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Review draft email to Banco Santander to follow up on newly identified PREPA accounts as of 4/19/2021 for 3/31/2021 testing period cash balances requests	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Review draft email to First Bank to follow up on newly identified accounts as of 4/19/2021 for 3/31/2021 testing period cash balances requests	0.20	245.00	49.00
Venkatramanan, Siddhu	Manager	4/19/2021	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly as of 4/19/2021	2.20	595.00	1,309.00
Chawla, Sonia	Manager	4/19/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/19/2021.	0.60	595.00	357.00
Chan, Jonathan	Manager	4/19/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/19/2021.	0.60	595.00	357.00
Chan, Jonathan	Manager	4/19/2021	T3 - Plan of Adjustment	Review upload folder for documents received from 04/01/2021 to 04/09/2021 for file name consistency for complete upload to Relativity platform, for accurate testing of account balances.	0.80	595.00	476.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 12 to 14 of 15 account balances held by the Convention Center District Authority of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 72 to 86 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	1.10	245.00	269.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 89 to 92 of 131 account balances held by the University of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 5 of 5 account balances held by the Administration for the Development of Agricultural Enterprises at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 82 to 84 of 84 account balances held by the Municipal Finance Corporation (COFIM) at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 50 to 58 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.60	245.00	147.00
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 13 to 17 of 25 account balances held by the Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 16 to 18 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of account 1 of 1 account balance held by the Industrial Development Company at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 32 to 36 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 5 of 6 account balances held by the Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 4 account balances held by the Teacher Retirement System at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 9 to 10 of 11 account balances held by the Retirement System for Employees of the Government and Judiciary Retirement System at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 9 to 9 of 9 account balances held by the Department of Housing at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 8 to 10 of 10 account balances held by the Solid Waste Authority at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 5 of 7 account balances held by the Public Buildings Authority at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 3 to 5 of 5 account balances held by the Public Private Partnership Authority at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 8 to 9 of 9 account balances held by the Fine Arts Center Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 6 of 9 account balances held by the Automobile Accident Compensation Administration at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 12 to 12 of 13 account balances held by the Land Authority de Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 16 to 17 of 23 account balances held by the Health Insurance Administration at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 19 to 19 of 20 account balances held by the Trade and Export Company at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 3 to 3 of 3 account balances held by the Institute of Puerto Rican Culture at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 7 to 8 of 8 account balances held by the Tourism Company at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 11 to 11 of 11 account balances held by the Highway and Transportation Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 4 to 4 of 4 account balances held by the Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 4 to 4 of 7 account balances held by the Company for the Integral Development of the Cantera Peninsula at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 16 to 17 of 26 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 93 to 125 of 131 account balances held by the University of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	3.30	445.00	1,468.50
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 37 to 44 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.80	445.00	356.00
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Department of Natural and Environmental Resources at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 18 to 18 of 25 account balances held by the Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 10 to 15 of 18 account balances held by the Economic Development Bank for Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.60	445.00	267.00
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 5 of 8 account balances held by the Medical Services Administration at Banco Popular as of the 03/31/21 testing period.	0.40	445.00	178.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 7 to 8 of 12 account balances held by the Insurance Fund State Corporation at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 18 to 20 of 23 account balances held by the Health Insurance Administration at Banco Popular as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 3 account balances held by the Child Support Administration at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 6 account balances held by the Cardiovascular Center of Puerto Rico and the Caribbean Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 2 of 2 account balances held by the Puerto Rico Public Broadcasting Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 4 of 4 account balances held by the Teacher Retirement System at Banco Popular as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 5 of 7 account balances held by the Agricultural Insurance Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 19 to 20 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 6 of 7 account balances held by the Public Buildings Authority at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 5 of 9 account balances held by the Forensics Science Bureau at Banco Popular as of the 03/31/21 testing period.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 7 to 9 of 9 account balances held by the Automobile Accident Compensation Administration at Banco Popular as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 87 to 90 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	4/19/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 6 account balances held by the Metropolitan Bus Authority at Banco Popular as of the 03/31/21 testing period.	0.40	445.00	178.00
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 4 to 12 of 25 account balances held by the Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.90	245.00	220.50
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 9 of 14 account balances held by the Musical Arts Corporation at Banco Popular as of the 03/31/21 testing period.	0.90	245.00	220.50
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 8 of 11 account balances held by the Highway and Transportation Authority at Banco Popular as of the 03/31/21 testing period.	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 7 account balances held by the Public Buildings Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 10 to 14 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Department of Consumer Affairs at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 4 of 5 account balances held by the Administration for the Development of Agricultural Enterprises at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 4 of 7 account balances held by the Agricultural Insurance Corporation at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 8 to 13 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 2 account balances held by the Ponce Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 7 of 9 account balances held by the Fine Arts Center Corporation at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 12 of 14 account balances held by the Conservatory of Music Corporation of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	1.20	245.00	294.00
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 27 to 27 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 15 to 16 of 20 account balances held by the Trade and Export Company at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 57 to 90 of 131 account balances held by the University of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	3.40	245.00	833.00
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 3 of 84 account balances held by the Municipal Finance Corporation (COFIM) at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 8 account balances held by the Medical Services Administration at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 19 account balances held by the Comprehensive Cancer Center at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 8 to 8 of 15 account balances held by the Convention Center District Authority of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 7 to 7 of 8 account balances held by the Council of Occupational Development & Human Resources (CDORH) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 21 to 23 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Department of Natural and Environmental Resources at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 2 of 18 account balances held by the Economic Development Bank for Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Chan,Jonathan	Manager	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 24 to 29 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.60	595.00	357.00
Chan,Jonathan	Manager	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 7 of 9 account balances held by the Department of Housing at Banco Popular as of the 03/31/21 testing period.	0.60	595.00	357.00
Chan,Jonathan	Manager	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 19 to 41 of 50 account balances held by the Public Housing Administration at Banco Popular as of the 03/31/21 testing period.	1.90	595.00	1,130.50
Chan,Jonathan	Manager	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 28 to 30 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.30	595.00	178.50
Chan,Jonathan	Manager	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 91 to 102 of 131 account balances held by the University of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	1.10	595.00	654.50
Chan,Jonathan	Manager	4/19/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 4 account balances held by the 911 Emergency System Bureau at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Neziroski,David	Staff	4/19/2021	T3 - Fee Applications / Retention	Make edits to exhibit D for January statement	1.00	245.00	245.00
Rai,Aman	Staff	4/20/2021	T3 - Long Term Projections	Amend employment recovery tables for the Monthly Economic Update with March data release	1.70	245.00	416.50
Mullins,Daniel R	Executive Director	4/20/2021	T3 - Long Term Projections	Amend Fiscal Note Act 28 final draft	2.10	810.00	1,701.00
Kebhaj,Suhaib	Senior	4/20/2021	T3 - Long Term Projections	Analyze UI data to understand recent change in trends	1.80	445.00	801.00
Barati Stec,Izabella	Manager	4/20/2021	T3 - Long Term Projections	Analyze sections on Green Energy (Act 40) in Puerto Rico to determine whether it is possible to prepare a Fiscal Note, and on the magnitude of the sections' impact	1.80	595.00	1,071.00
Knapp,Nicole Penelope	Senior	4/20/2021	T3 - Long Term Projections	Update unemployment rate slide in Monthly Economic Update for April	1.80	445.00	801.00
Meisel,Daniel	Staff	4/20/2021	T3 - Long Term Projections	Prepare extensive list of discussion questions for PBA interviews.	2.70	245.00	661.50
Meisel,Daniel	Staff	4/20/2021	T3 - Long Term Projections	Prepare extensive list of discussion questions for PRDE interviews based on PBA interview questions.	1.00	245.00	245.00
Stricklin,Todd	Senior	4/20/2021	T3 - Long Term Projections	Calculate total ERS benefit payments from 2016 to 2051 for assumed new entrants in fiscal plan agencies only	1.10	405.00	445.50
Canter,Matthew Alan	Manager	4/20/2021	T3 - Long Term Projections	Communicate with EY Team on PBA school next steps	0.30	595.00	178.50
Knapp,Nicole Penelope	Senior	4/20/2021	T3 - Long Term Projections	Compare PRDOL, Evertech, and USDOL estimates for Pandemic Emergency Unemployment Compensation (PEUC) to estimate what PEUC would be if system were processing applications under the American Rescue Plan	2.10	445.00	934.50
Barati Stec,Izabella	Manager	4/20/2021	T3 - Long Term Projections	Review of refundable tax credits (Act 40)	2.10	595.00	1,249.50
Gelfond,Hilary	Staff	4/20/2021	T3 - Long Term Projections	Prepare provisions of Act 40 that relate to SUT and analyze their relationship to remote seller regulations	1.10	245.00	269.50
Heath,Emma	Senior Manager	4/20/2021	T3 - Long Term Projections	Correspondence with V. Chemtob (EY) regarding changes to PRIDCO fiscal plan review deck ahead of board committee meeting.	0.30	720.00	216.00
Nagarajan,Snigdha	Staff	4/20/2021	T3 - Long Term Projections	Prepare unique IDs for merging data from QUEST and cadaster data	1.10	245.00	269.50
Yang,Tianyi	Manager	4/20/2021	T3 - Long Term Projections	Prepare summary table for federal funding programs	0.70	595.00	416.50
Dubinsky,Shawn	Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Zipfel,Nathan	Staff	4/20/2021	T3 - Long Term Projections	Amend internal memo deck that summarizes PR HR2 funding allocations specifically regarding energy programs	0.50	245.00	122.50
Latham,Willow Genevieve	Senior	4/20/2021	T3 - Long Term Projections	Amend Task 2 onboarding ppt to prepare for call with A. Cruz (FOMB)	0.20	445.00	89.00
Mira,Francisco Jose	Senior Manager	4/20/2021	T3 - Long Term Projections	Education Fund - Incorporate comment from M. Powell (EY) in RFP Education Fund Section 1 Introduction	0.80	720.00	576.00
Mira,Francisco Jose	Senior Manager	4/20/2021	T3 - Long Term Projections	Education Fund - Incorporate comment from M. Powell (EY) in RFP Education Fund Section 2 Description of Engagement	0.90	720.00	648.00
Mira,Francisco Jose	Senior Manager	4/20/2021	T3 - Long Term Projections	Education Fund - Incorporate comment from M. Powell (EY) in RFP Education Fund Section 3 Scope	0.60	720.00	432.00
Mira,Francisco Jose	Senior Manager	4/20/2021	T3 - Long Term Projections	Education Fund - Incorporate comment from M. Powell (EY) in RFP Education Fund Section 4 Submittal Requirements	0.70	720.00	504.00
Mira,Francisco Jose	Senior Manager	4/20/2021	T3 - Long Term Projections	Education Fund - Incorporate comment from M. Powell (EY) in RFP Education Fund Section 5 Technical Proposal	0.70	720.00	504.00
Christian,Adam	Senior Manager	4/20/2021	T3 - Long Term Projections	Email correspondence with A Chepenik (EY) E Heath (EY) T Rousakis (EY) and N Zipfel (EY) regarding potential Federal programs available to retrain PREPA workforce	0.30	720.00	216.00
Heath,Emma	Senior Manager	4/20/2021	T3 - Long Term Projections	Email correspondence with D. Mullins (EY) regarding status of guiding materials for Hacienda related to regulation 7970.	0.20	720.00	144.00
Christian,Adam	Senior Manager	4/20/2021	T3 - Long Term Projections	Email correspondence with N Zipfel (EY) regarding draft analysis of HR2 programs for energy workforce retraining	0.40	720.00	288.00
Heath,Emma	Senior Manager	4/20/2021	T3 - Long Term Projections	Email response to G. Ojeda (FOMB) regarding permitted uses of COVID-19 state and local funding.	0.40	720.00	288.00
Heath,Emma	Senior Manager	4/20/2021	T3 - Long Term Projections	Email to H. Morales (FOMB) regarding COVID relief funding presentation and fiscal plan interaction	0.30	720.00	216.00
Heath,Emma	Senior Manager	4/20/2021	T3 - Long Term Projections	Email to V. Chemtob (EY) regarding input required from Proskauer on restructuring next steps ahead of Board committee meeting.	0.30	720.00	216.00
Heath,Emma	Senior Manager	4/20/2021	T3 - Long Term Projections	Email to working group regarding USDE template for calculating MOE compliance for education COVID federal funds.	0.20	720.00	144.00
Mullins,Daniel R	Executive Director	4/20/2021	T3 - Long Term Projections	Amend Fiscal Note on Video Lottery Terminals for distribution to FOMB	0.70	810.00	567.00
Knapp,Nicole Penelope	Senior	4/20/2021	T3 - Long Term Projections	Gather data on value added, output, employee compensation, and employment from IMPLAN for Global Intangible Low-Taxed Income impact analysis	2.80	445.00	1,246.00
Barati Stec,Izabella	Manager	4/20/2021	T3 - Long Term Projections	Identify the magnitude of the fiscal affects of Act 40 sections 40-49	2.10	595.00	1,249.50
Federer,Joshua Lee	Staff	4/20/2021	T3 - Long Term Projections	Incorporate feedback provided by M Canter (EY) on CW monetization deck related to adjusting figures shown on alternative monetization strategy slides	1.60	245.00	392.00
Sarna,Shavi	Senior Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Nagarajan,Snigdha	Staff	4/20/2021	T3 - Long Term Projections	Prepare merged data into Jupiter Notebook and perform initial cleaning of dataset	2.20	245.00	539.00
Nagarajan,Snigdha	Staff	4/20/2021	T3 - Long Term Projections	Merge data obtained from QUEST and cadaster data from CRIM based on UID created as a concatenation of 7 attributes	1.90	245.00	465.50
Lavrov,Eugene	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in a call with A. Chepenik (EY), E. Lavrov (EY) and public relations team to discuss updates to the press release and required analysis	0.50	720.00	360.00
Chepenik,Adam Brandon	Partner/Principal	4/20/2021	T3 - Long Term Projections	Participate in a call with A. Chepenik (EY), E. Lavrov (EY) and public relations team to discuss updates to the press release and required analysis	0.50	870.00	435.00
Mullins,Daniel R	Executive Director	4/20/2021	T3 - Long Term Projections	Participate in a call with A. Chepenik (EY), E. Lavrov (EY) and public relations team to discuss updates to the press release and required analysis	0.20	810.00	162.00
Lavrov,Eugene	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in a call with A. Chepenik (EY), E. Lavrov (EY) and public relations team to discuss updates to the press release and required analysis	0.20	720.00	144.00
Chepenik,Adam Brandon	Partner/Principal	4/20/2021	T3 - Long Term Projections	Participate in a call with A. Chepenik (EY), E. Lavrov (EY) and public relations team to discuss updates to the press release and required analysis	0.20	870.00	174.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	4/20/2021	T3 - Long Term Projections	Participate in a call with A. Chepenik (EY), E. Lavrov (EY), T. Leonis (EY) and infrastructure advisory team to discuss updates to the AAFAF RFP	0.30	870.00	261.00
Lavrov,Eugene	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in a call with A. Chepenik (EY), E. Lavrov (EY), T. Leonis (EY) and infrastructure advisory team to discuss updates to the AAFAF RFP	0.30	720.00	216.00
Leonis,Temisan	Senior	4/20/2021	T3 - Long Term Projections	Participate in a call with A. Chepenik (EY), E. Lavrov (EY), T. Leonis (EY) and infrastructure advisory team to discuss updates to the AAFAF RFP	0.30	445.00	133.50
Stanton,Alexandra Marie	Senior	4/20/2021	T3 - Long Term Projections	Participate in a call with A. Chepenik (EY), E. Lavrov (EY), T. Leonis (EY) and infrastructure advisory team to discuss updates to the AAFAF RFP	0.30	445.00	133.50
Vaccaro,Philip	Partner/Principal	4/20/2021	T3 - Long Term Projections	Participate in a call with A. Chepenik (EY), E. Lavrov (EY), T. Leonis (EY) and infrastructure advisory team to discuss updates to the AAFAF RFP	0.30	870.00	261.00
Panagiotakis,Sofia	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in a call with J. Burr (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss pension build in the fiscal plan, retirement agencies administrative expenses, and allocation of PayGo.	0.90	720.00	648.00
Burr,Jeremy	Manager	4/20/2021	T3 - Long Term Projections	Participate in a call with J. Burr (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss pension build in the fiscal plan, retirement agencies administrative expenses, and allocation of PayGo.	0.90	595.00	535.50
Tan,Riyandi	Manager	4/20/2021	T3 - Long Term Projections	Participate in a call with J. Burr (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss pension build in the fiscal plan, retirement agencies administrative expenses, and allocation of PayGo.	0.90	595.00	535.50
Seth,Jay Ashish	Senior	4/20/2021	T3 - Long Term Projections	Participate in a call with O. Cheema (EY) and J. Seth (EY) to discuss open items for the FY22 Joint Resolution and plan next steps.	0.60	445.00	267.00
Seth,Jay Ashish	Senior	4/20/2021	T3 - Long Term Projections	Participate in a call with O. Cheema (EY) and J. Seth (EY) to FY22 Revised Targets workbook for OpenGov reconciliation.	0.50	445.00	222.50
Panagiotakis,Sofia	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in a call with S. O'Rourke (McKinsey), A. Pagola (McKinsey), L. Sanchez (McKinsey), J. Gonzalez-Garillete (McKinsey), M. Perez (FOMB), N. Irizarry (FOMB), C. Morales (FOMB), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss department of education maintenance of effort analysis for FY22 and FY23 based on latest available information from fiscal plan.	1.90	720.00	1,368.00
Tan,Riyandi	Manager	4/20/2021	T3 - Long Term Projections	Participate in a call with S. O'Rourke (McKinsey), A. Pagola (McKinsey), L. Sanchez (McKinsey), J. Gonzalez-Garillete (McKinsey), M. Perez (FOMB), N. Irizarry (FOMB), C. Morales (FOMB), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss department of education maintenance of effort analysis for FY22 and FY23 based on latest available information from fiscal plan.	1.90	595.00	1,130.50
Sarna,Shavi	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in a call with S. O'Rourke (McKinsey), A. Pagola (McKinsey), L. Sanchez (McKinsey), J. Gonzalez-Garillete (McKinsey), M. Perez (FOMB), N. Irizarry (FOMB), C. Morales (FOMB), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss department of education maintenance of effort analysis for FY22 and FY23 based on latest available information from fiscal plan.	1.90	720.00	1,368.00
Panagiotakis,Sofia	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), R. Tan (EY), J. Burr (EY), S. O'Rourke (McKinsey), L. Sanchez (McKinsey), and A. Pagola (McKinsey) to discuss ASEM changes in the fiscal plan, ERS budget and admin costs, and reversal of historical budget decisions.	0.50	720.00	360.00
Burr,Jeremy	Manager	4/20/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), R. Tan (EY), J. Burr (EY), S. O'Rourke (McKinsey), L. Sanchez (McKinsey), and A. Pagola (McKinsey) to discuss ASEM changes in the fiscal plan, ERS budget and admin costs, and reversal of historical budget decisions.	0.50	595.00	297.50
Tan,Riyandi	Manager	4/20/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), R. Tan (EY), J. Burr (EY), S. O'Rourke (McKinsey), L. Sanchez (McKinsey), and A. Pagola (McKinsey) to discuss ASEM changes in the fiscal plan, ERS budget and admin costs, and reversal of historical budget decisions.	0.50	595.00	297.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tan,Riyandi	Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Sarna,Shavi	Senior Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Santambrogio,Juan	Executive Director	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Tague,Robert	Executive Director	4/20/2021	T3 - Creditor Mediation Support	Redacted	1.00	810.00	810.00
Dubinsky,Shawn	Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	1.00	595.00	595.00
Good JR,Clark E	Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	1.00	519.00	519.00
Levy,Sheva R	Partner/Principal	4/20/2021	T3 - Creditor Mediation Support	Redacted	1.00	721.00	721.00
Dubinsky,Shawn	Manager	4/20/2021	T3 - Long Term Projections	Participate in call to with S. Dubinsky (EY) and N. Dalmau (FOMB) to review Caguas proposed reconstruction and permanent work improvement plan submit to FEMA PA for review of federal funding program	0.30	595.00	178.50
Tague,Robert	Executive Director	4/20/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Dubinsky,Shawn	Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	1.40	595.00	833.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR, Clark E	Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	1.40	519.00	726.60
Levy, Sheva R	Partner/Principal	4/20/2021	T3 - Creditor Mediation Support	Redacted	1.40	721.00	1,009.40
Gregoire, Alexandra	Manager	4/20/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), and K Chen (EY), D Meisel (EY) to discuss PBA sample leases and debt questions	1.50	595.00	892.50
Meisel, Daniel	Staff	4/20/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), and K Chen (EY), D Meisel (EY) to discuss PBA sample leases and debt questions	1.50	245.00	367.50
Chen, Shi	Senior	4/20/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), and K Chen (EY), D Meisel (EY) to discuss PBA sample leases and debt questions	1.50	445.00	667.50
Gregoire, Alexandra	Manager	4/20/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), and K Chen (EY), D Meisel (EY) to discuss PBA week workplan & debt questions	0.50	595.00	297.50
Meisel, Daniel	Staff	4/20/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), and K Chen (EY), D Meisel (EY) to discuss PBA week workplan & debt questions	0.50	245.00	122.50
Chen, Shi	Senior	4/20/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), and K Chen (EY), D Meisel (EY) to discuss PBA week workplan & debt questions	0.50	445.00	222.50
Heath, Emma	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in call with E. Barak (Proskauer) and E Heath (EY) regarding preparation for Board committee regarding fiscal plan submission.	0.20	720.00	144.00
Chemtob, Victor	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and V. Chemtob (EY) to prepare for meeting with N. Jaresko (FOMB) related to PRIDCO proposed fiscal plan.	0.20	720.00	144.00
Heath, Emma	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and V. Chemtob (EY) to prepare for meeting with N. Jaresko (FOMB) related to PRIDCO proposed fiscal plan.	0.20	720.00	144.00
Powell, Marc	Executive Director	4/20/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and M. Powell (EY) to discuss updates to RFP Education Fund	0.40	810.00	324.00
Mira, Francisco Jose	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and M. Powell (EY) to discuss updates to RFP Education Fund	0.40	720.00	288.00
Panagiotakis, Sofia	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), C. Ruiz (FOMB), N. Irizarry (FOMB), S. Sarna (EY), J. Santambrogio (EY), S. Panagiotakis (EY) to discuss the PRDE MOE analysis.	0.50	720.00	360.00
Sarna, Shavi	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), C. Ruiz (FOMB), N. Irizarry (FOMB), S. Sarna (EY), J. Santambrogio (EY), S. Panagiotakis (EY) to discuss the PRDE MOE analysis.	0.50	720.00	360.00
Santambrogio, Juan	Executive Director	4/20/2021	T3 - Long Term Projections	Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), C. Ruiz (FOMB), N. Irizarry (FOMB), S. Sarna (EY), J. Santambrogio (EY), S. Panagiotakis (EY) to discuss the PRDE MOE analysis.	0.50	810.00	405.00
Gelfond, Hilary	Staff	4/20/2021	T3 - Long Term Projections	Participate in call with H Gelfond (EY) and S Nagarajan (EY) to discuss merger of cadaster and transaction data	0.20	245.00	49.00
Nagarajan, Snigdha	Staff	4/20/2021	T3 - Long Term Projections	Participate in call with H Gelfond (EY) and S Nagarajan (EY) to discuss merger of cadaster and transaction data	0.20	245.00	49.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in call with H. Morales (FOMB) and E Heath (EY) regarding COVID-19 relief slide for public meetings on fiscal plan.	0.20	720.00	144.00
Panagiotakis,Sofia	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to revise language for the Emergency reserve in the fiscal plan document.	0.80	720.00	576.00
Sarna,Shavi	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to revise language for the Emergency reserve in the fiscal plan document.	0.80	720.00	576.00
Santambrogio,Juan	Executive Director	4/20/2021	T3 - Long Term Projections	Participate in call with J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to revise language for the Emergency reserve in the fiscal plan document.	0.80	810.00	648.00
Chen,Shi	Senior	4/20/2021	T3 - Long Term Projections	Participate in call with K Chen (EY) and D Meisel (EY) to discuss PBA deck outlines.	1.30	445.00	578.50
Meisel,Daniel	Staff	4/20/2021	T3 - Long Term Projections	Participate in call with K Chen (EY) and D Meisel (EY) to discuss PBA deck outlines.	1.30	245.00	318.50
Chen,Shi	Senior	4/20/2021	T3 - Long Term Projections	Participate in call with K Chen (EY) and D Meisel (EY) to discuss PBA deck.	0.20	445.00	89.00
Meisel,Daniel	Staff	4/20/2021	T3 - Long Term Projections	Participate in call with K Chen (EY) and D Meisel (EY) to discuss PBA deck.	0.20	245.00	49.00
Gregoire,Alexandra	Manager	4/20/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Meisel (EY), J Burr (EY) regarding debt restructuring for PBA and PRDE leases	0.30	595.00	178.50
Burr,Jeremy	Manager	4/20/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Meisel (EY), J Burr (EY) regarding debt restructuring for PBA and PRDE leases	0.30	595.00	178.50
Meisel,Daniel	Staff	4/20/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Meisel (EY), J Burr (EY) regarding debt restructuring for PBA and PRDE leases	0.30	245.00	73.50
Canter,Matthew Alan	Manager	4/20/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Meisel (EY), J Burr (EY) regarding debt restructuring for PBA and PRDE leases	0.30	595.00	178.50
Gregoire,Alexandra	Manager	4/20/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Meisel (EY), P Blanco (EY) regarding the non-personnel expenses for PRDE schools	0.20	595.00	119.00
Meisel,Daniel	Staff	4/20/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Meisel (EY), P Blanco (EY) regarding the non-personnel expenses for PRDE schools	0.20	245.00	49.00
Canter,Matthew Alan	Manager	4/20/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Meisel (EY), P Blanco (EY) regarding the non-personnel expenses for PRDE schools	0.20	595.00	119.00
Blanco Rodriguez,Paola Marie	Senior	4/20/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Meisel (EY), P Blanco (EY) regarding the non-personnel expenses for PRDE schools	0.20	445.00	89.00
Meisel,Daniel	Staff	4/20/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss changes to real estate presentation to FOMB	0.50	245.00	122.50
Federer,Joshua Lee	Staff	4/20/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss changes to real estate presentation to FOMB	0.50	245.00	122.50
Canter,Matthew Alan	Manager	4/20/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss changes to real estate presentation to FOMB	0.50	595.00	297.50
Panagiotakis,Sofia	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in call with M. Perez (FOMB), N. Irizarry (FOMB), C. Ruiz (FOMB), J Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to revise the pension projections for the PRDE MOE analysis.	0.60	720.00	432.00
Sarna,Shavi	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in call with M. Perez (FOMB), N. Irizarry (FOMB), C. Ruiz (FOMB), J Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to revise the pension projections for the PRDE MOE analysis.	0.60	720.00	432.00
Santambrogio,Juan	Executive Director	4/20/2021	T3 - Long Term Projections	Participate in call with M. Perez (FOMB), N. Irizarry (FOMB), C. Ruiz (FOMB), J Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to revise the pension projections for the PRDE MOE analysis.	0.60	810.00	486.00
Heath,Emma	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in call with McKinsey, EY and Proskauer regarding K-12 and higher education maintenance of effort requirements. EY participants: E. Heath(EY).	0.60	720.00	432.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	4/20/2021	T3 - Long Term Projections	Participate in call with O Otero (Omugen), R Tague (EY), D Mullins (EY), M Canter (EY), M Ban (EY), S Nagarajan (EY), and J Federer (EY) to discuss cadaster data and outstanding requests	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	4/20/2021	T3 - Long Term Projections	Participate in call with O Otero (Omugen), R Tague (EY), D Mullins (EY), M Canter (EY), M Ban (EY), S Nagarajan (EY), and J Federer (EY) to discuss cadaster data and outstanding requests	0.40	810.00	324.00
Ban,Menuka	Manager	4/20/2021	T3 - Long Term Projections	Participate in call with O Otero (Omugen), R Tague (EY), D Mullins (EY), M Canter (EY), M Ban (EY), S Nagarajan (EY), and J Federer (EY) to discuss cadaster data and outstanding requests	0.40	595.00	238.00
Nagarajan,Snigdha	Staff	4/20/2021	T3 - Long Term Projections	Participate in call with O Otero (Omugen), R Tague (EY), D Mullins (EY), M Canter (EY), M Ban (EY), S Nagarajan (EY), and J Federer (EY) to discuss cadaster data and outstanding requests	0.40	245.00	98.00
Federer,Joshua Lee	Staff	4/20/2021	T3 - Long Term Projections	Participate in call with O Otero (Omugen), R Tague (EY), D Mullins (EY), M Canter (EY), M Ban (EY), S Nagarajan (EY), and J Federer (EY) to discuss cadaster data and outstanding requests	0.40	245.00	98.00
Canter,Matthew Alan	Manager	4/20/2021	T3 - Long Term Projections	Participate in call with O Otero (Omugen), R Tague (EY), D Mullins (EY), M Canter (EY), M Ban (EY), S Nagarajan (EY), and J Federer (EY) to discuss cadaster data and outstanding requests	0.40	595.00	238.00
Good JR,Clark E	Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	1.20	519.00	622.80
Levy,Sheva R	Partner/Principal	4/20/2021	T3 - Creditor Mediation Support	Redacted	1.20	721.00	865.20
Tague,Robert	Executive Director	4/20/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Dubinsky,Shawn	Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Hartman,Bryan A	Manager	4/20/2021	T3 - Plan of Adjustment	Participate in call with S Levy (EY) and B Hartman (EY) to discuss information from Proskauer related to teacher Social Security eligibility	0.30	519.00	155.70
Levy,Sheva R	Partner/Principal	4/20/2021	T3 - Plan of Adjustment	Participate in call with S Levy (EY) and B Hartman (EY) to discuss information from Proskauer related to teacher Social Security eligibility	0.30	721.00	216.30
Tague,Robert	Executive Director	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Good JR,Clark E	Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Levy,Sheva R	Partner/Principal	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.70	721.00	504.70
Panagiotakis,Sofia	Senior Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sarna,Shavi	Senior Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Chemtob,Victor	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in call with V. Bernal (FOMB), V. Chemtob(EY) and A. Lopez (FOMB) to discuss real estate related workstreams	0.30	720.00	216.00
Chemtob,Victor	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), V Chemtob (EY), E Heath (EY) and J Burr (EY) to prepare for the fiscal plan notice of violation call with Natalie Jaresko	0.60	720.00	432.00
Burr,Jeremy	Manager	4/20/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), V Chemtob (EY), E Heath (EY) and J Burr (EY) to prepare for the fiscal plan notice of violation call with Natalie Jaresko	0.60	595.00	357.00
Heath,Emma	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), V Chemtob (EY), E Heath (EY) and J Burr (EY) to prepare for the fiscal plan notice of violation call with Natalie Jaresko	0.60	720.00	432.00
Chepenik,Adam Brandon	Partner/Principal	4/20/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), V Chemtob (EY), E Heath (EY) and J Burr (EY) to prepare for the fiscal plan notice of violation call with Natalie Jaresko	0.60	870.00	522.00
Chemtob,Victor	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in meeting with V Chemtob (EY), E Heath (EY) and J Burr (EY) to prepare revisions to the fiscal plan notice of violation deck	0.80	720.00	576.00
Burr,Jeremy	Manager	4/20/2021	T3 - Long Term Projections	Participate in meeting with V Chemtob (EY), E Heath (EY) and J Burr (EY) to prepare revisions to the fiscal plan notice of violation deck	0.80	595.00	476.00
Heath,Emma	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in meeting with V Chemtob (EY), E Heath (EY) and J Burr (EY) to prepare revisions to the fiscal plan notice of violation deck	0.80	720.00	576.00
Canter,Matthew Alan	Manager	4/20/2021	T3 - Long Term Projections	Participate in phone with V Bernal (FOMB) and M Canter (EY) about CCDA District Live	0.10	595.00	59.50
Ramirez,Aaron	Senior	4/20/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB). A. Ramirez (EY), M. Powell (EY), J. Thind (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) - discuss RFP Broadband updates, updates to Task 2 structure	0.90	445.00	400.50
Powell,Marc	Executive Director	4/20/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB). A. Ramirez (EY), M. Powell (EY), J. Thind (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) - discuss RFP Broadband updates, updates to Task 2 structure	0.90	810.00	729.00
Thind,Jehan	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB). A. Ramirez (EY), M. Powell (EY), J. Thind (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) - discuss RFP Broadband updates, updates to Task 2 structure	0.90	720.00	648.00
Latham,Willow Genevieve	Senior	4/20/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB). A. Ramirez (EY), M. Powell (EY), J. Thind (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) - discuss RFP Broadband updates, updates to Task 2 structure	0.90	445.00	400.50
Campbell,Nnaji-Semayi	Senior	4/20/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB). A. Ramirez (EY), M. Powell (EY), J. Thind (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) - discuss RFP Broadband updates, updates to Task 2 structure	0.90	445.00	400.50
Yang,Tianyi	Manager	4/20/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB). A. Ramirez (EY), M. Powell (EY), J. Thind (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) - discuss RFP Broadband updates, updates to Task 2 structure	0.90	595.00	535.50
Mira,Francisco Jose	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB). A. Ramirez (EY), M. Powell (EY), J. Thind (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) - discuss RFP Broadband updates, updates to Task 2 structure	0.90	720.00	648.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Aaron	Senior	4/20/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Ramirez (EY), M. Powell (EY), J. Thind (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) - discuss RFP Broadband updates, updates to Task 2 structure	0.60	445.00	267.00
Powell, Marc	Executive Director	4/20/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Ramirez (EY), M. Powell (EY), J. Thind (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) - discuss RFP Broadband updates, updates to Task 2 structure	0.60	810.00	486.00
Thind, Jehan	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Ramirez (EY), M. Powell (EY), J. Thind (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) - discuss RFP Broadband updates, updates to Task 2 structure	0.60	720.00	432.00
Latham, Willow Genevieve	Senior	4/20/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Ramirez (EY), M. Powell (EY), J. Thind (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) - discuss RFP Broadband updates, updates to Task 2 structure	0.60	445.00	267.00
Campbell, Nnaji-Semayi	Senior	4/20/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Ramirez (EY), M. Powell (EY), J. Thind (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) - discuss RFP Broadband updates, updates to Task 2 structure	0.60	445.00	267.00
Yang, Tianyi	Manager	4/20/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Ramirez (EY), M. Powell (EY), J. Thind (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) - discuss RFP Broadband updates, updates to Task 2 structure	0.60	595.00	357.00
Mira, Francisco Jose	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Ramirez (EY), M. Powell (EY), J. Thind (EY), W. Latham (EY), N. Campbell (EY), A. Ramirez (EY), T. Yang (EY) - discuss RFP Broadband updates, updates to Task 2 structure	0.60	720.00	432.00
Scales, Dwight A.	Senior	4/20/2021	T3 - Long Term Projections	Participate in working session with D Scales (EY) and J Matla (EY) to compile the working group list	0.80	445.00	356.00
Matla, Jonathan	Senior	4/20/2021	T3 - Long Term Projections	Participate in working session with D Scales (EY) and J Matla (EY) to compile the working group list	0.80	445.00	356.00
Tague, Robert	Executive Director	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Dubinsky, Shawn	Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Good JR, Clark E	Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Levy, Sheva R	Partner/Principal	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Sarna, Shavi	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate on call with J Burr (EY) and S Sarna (EY) to review updates to debt language in fiscal plan document	0.20	720.00	144.00
Burr, Jeremy	Manager	4/20/2021	T3 - Long Term Projections	Participate on call with J Burr (EY) and S Sarna (EY) to review updates to debt language in fiscal plan document	0.20	595.00	119.00
Sarna, Shavi	Senior Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	1.20	720.00	864.00
Santambrogio, Juan	Executive Director	4/20/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Sarna, Shavi	Senior Manager	4/20/2021	T3 - Long Term Projections	Participate on call with M Glynn (EY) and S Sarna (EY) to review updates to municipalities language in fiscal plan document	0.20	720.00	144.00
Glynn, Melissa	Partner/Principal	4/20/2021	T3 - Long Term Projections	Participate on call with M Glynn (EY) and S Sarna (EY) to review updates to municipalities language in fiscal plan document	0.20	870.00	174.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Canter,Matthew Alan	Manager	4/20/2021	T3 - Long Term Projections	Perform research on District Live potential value	0.40	595.00	238.00
Hartman,Bryan A	Manager	4/20/2021	T3 - Long Term Projections	Prepare a draft of presentation slides for Camila Ortiz (Promesa) and Maria Lopez (Promesa) regarding data of non-teachers currently contributing to social security	0.80	519.00	415.20
Mackie,James	Executive Director	4/20/2021	T3 - Long Term Projections	Prepare analysis of the effects of federal tax incentives for Puerto Rico conducted by Boston Consulting Group	2.70	810.00	2,187.00
Kebhaj,Suhaib	Senior	4/20/2021	T3 - Long Term Projections	Prepare client ready power point deck summarizing Act 20 and 22 monitoring and decree profile	0.40	445.00	178.00
Burr,Jeremy	Manager	4/20/2021	T3 - Long Term Projections	Prepare consolidated feedback for the budget section of the fiscal plan	0.70	595.00	416.50
Ban,Menuka	Manager	4/20/2021	T3 - Long Term Projections	Prepare data request for the cadaster full dataset to send to CRIM	1.60	595.00	952.00
Heath,Emma	Senior Manager	4/20/2021	T3 - Long Term Projections	Prepare email regarding assessment of board considerations for covid-19 education funds and maintenance of effort requirements.	1.00	720.00	720.00
Federer,Joshua Lee	Staff	4/20/2021	T3 - Long Term Projections	Prepare email to V Chemtob (EY) on PRIDCO analysis and key findings for FOMB's review	1.50	245.00	367.50
Mackie,James	Executive Director	4/20/2021	T3 - Long Term Projections	Prepare EY analysis of effect of GILTI changes on Puerto Rico	0.90	810.00	729.00
Burr,Jeremy	Manager	4/20/2021	T3 - Long Term Projections	Prepare final comparison table of the FY22 PayGo budget to the CW fiscal plan to ensure alignment	0.90	595.00	535.50
Good JR,Clark E	Manager	4/20/2021	T3 - Long Term Projections	Prepare follow up with email and quick call to C Ortiz (FOMB) on edit incorporating M Lopez (EY) feedback on timeline for intermediate working group steps	0.20	519.00	103.80
Powell,Marc	Executive Director	4/20/2021	T3 - Long Term Projections	Prepare for call with EY team on Education Fund	1.90	810.00	1,539.00
Canter,Matthew Alan	Manager	4/20/2021	T3 - Long Term Projections	Prepare for PRIDCO presentation to N Jaresko (FOMB) to discuss NoV	0.50	595.00	297.50
Rubin,Joshua A.	Staff	4/20/2021	T3 - Long Term Projections	Prepare graph showing small business employment by state indexed to January 2020	0.40	245.00	98.00
Rubin,Joshua A.	Staff	4/20/2021	T3 - Long Term Projections	Prepare graph showing small business employment in leisure & entertainment by state indexed to January 2020	0.40	245.00	98.00
Rubin,Joshua A.	Staff	4/20/2021	T3 - Long Term Projections	Prepare graph showing small business employment in the food and beverage industry by state indexed to January 2020	0.40	245.00	98.00
Kebhaj,Suhaib	Senior	4/20/2021	T3 - Long Term Projections	Prepare guidance on preparing slide deck summarizing Act 20 and 22 facts including profile of decree holders, industries, income, taxes paid	1.40	445.00	623.00
Good JR,Clark E	Manager	4/20/2021	T3 - Long Term Projections	Prepare high level analysis of implications on HB 120 projected costs of using preliminary valuation system results refining projected pension costs to assess risks associated to preliminary paygo estimate methodology	1.70	519.00	882.30
Kebhaj,Suhaib	Senior	4/20/2021	T3 - Long Term Projections	Prepare information on DDEC's monitoring responsibilities for Act 20 and 22 decree holders	2.40	445.00	1,068.00
Kebhaj,Suhaib	Senior	4/20/2021	T3 - Long Term Projections	Prepare information on the different land measurement used in Puerto Rico and their relationship to common measurements in the US	0.80	445.00	356.00
Good JR,Clark E	Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	1.20	519.00	622.80
Powell,Marc	Executive Director	4/20/2021	T3 - Long Term Projections	Prepare or weekly coordination call with A. Cruz and EY team	2.10	810.00	1,701.00
Canter,Matthew Alan	Manager	4/20/2021	T3 - Long Term Projections	Prepare outline for PBA school analysis and provide feedback for action items	0.70	595.00	416.50
Burr,Jeremy	Manager	4/20/2021	T3 - Long Term Projections	Prepare PayGo budget to actual analysis with April 15 data to support allocation of the FY22 budget	1.30	595.00	773.50
Ban,Menuka	Manager	4/20/2021	T3 - Long Term Projections	Prepare the IMPLAN/NAICS Industry crosswalk and IO model framework to calculate the industry impact framework for the modeling- global/GILTI tax regime change impact	2.80	595.00	1,666.00
Barati Stec,Izabella	Manager	4/20/2021	T3 - Long Term Projections	Prepare initial survey questions for trucking deregulation, lessons learnt from OECD countries	0.80	595.00	476.00
Burr,Jeremy	Manager	4/20/2021	T3 - Long Term Projections	Provide feedback on the PBA invoicing process to assess to support the post-restructuring invoice amounts	0.60	595.00	357.00
Ban,Menuka	Manager	4/20/2021	T3 - Long Term Projections	Provide framework to the team on how to identify sectors which are potentially impacted by the GILTI/Global tax regime change	1.60	595.00	952.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Matla,Jonathan	Senior	4/20/2021	T3 - Long Term Projections	Review and compile stakeholders from the Puerto Rico Stakeholders list to incorporate into the working group list	2.30	445.00	1,023.50
Gelfond,Hilary	Staff	4/20/2021	T3 - Long Term Projections	Remove duplicate observations in cadaster property tax dataset to merge to transactions dataset with greater resolution	2.90	245.00	710.50
Campbell,Nnaji-Semayi	Senior	4/20/2021	T3 - Long Term Projections	Research and note municipal vs state level broadband control for Task 3 input	1.20	445.00	534.00
Yang,Tianyi	Manager	4/20/2021	T3 - Long Term Projections	Research federal broadband funding programs	1.80	595.00	1,071.00
Meisel,Daniel	Staff	4/20/2021	T3 - Long Term Projections	Revamp various PBA analyses (e.g. portfolio-level, region, municipality) to reflect debt service restructuring.	1.80	245.00	441.00
Lavrov,Eugene	Senior Manager	4/20/2021	T3 - Long Term Projections	Review AAFAP RFP letter prior to sending to FOMB for review	3.20	720.00	2,304.00
Lavrov,Eugene	Senior Manager	4/20/2021	T3 - Long Term Projections	Review Act 20 and Act 22 Incentives presentation	0.80	720.00	576.00
Santambrogio,Juan	Executive Director	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Dubinsky,Shawn	Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Chemtob,Victor	Senior Manager	4/20/2021	T3 - Long Term Projections	Review and analyze PRIDCO fiscal plan additional strategic initiatives	0.60	720.00	432.00
Powell,Marc	Executive Director	4/20/2021	T3 - Long Term Projections	Review and comment on team progress on task 2 following input from A. Cruz	1.10	810.00	891.00
Chemtob,Victor	Senior Manager	4/20/2021	T3 - Long Term Projections	Review and provide comments on PBA update materials	0.60	720.00	432.00
Heath,Emma	Senior Manager	4/20/2021	T3 - Long Term Projections	Review and update draft email to N. Jaresko (FOMB) regarding maintenance of effort requirements associated with education covid relief funds	0.70	720.00	504.00
Heath,Emma	Senior Manager	4/20/2021	T3 - Long Term Projections	Review and update new email to N.Jaresko (FOMB) regarding fiscal plan implication of maintenance of effort provisions of COVID relief statutes	0.40	720.00	288.00
Clawson,Stephen	Senior	4/20/2021	T3 - Long Term Projections	Review and update PRIDCO deck Facility insights	2.40	445.00	1,068.00
Heath,Emma	Senior Manager	4/20/2021	T3 - Long Term Projections	review and update PRIDCO statement regarding RSA termination	0.40	720.00	288.00
Tague,Robert	Executive Director	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Panagiotakis,Sofia	Senior Manager	4/20/2021	T3 - Long Term Projections	Review ASEM revisions to ASEM revenue and projections in the revised Fiscal Plan.	0.40	720.00	288.00
Santambrogio,Juan	Executive Director	4/20/2021	T3 - Plan of Adjustment	Review cash bridge estimating pro-forma cash balance to be provided to Government advisors	1.30	810.00	1,053.00
Kane,Collin	Senior	4/20/2021	T3 - Long Term Projections	Review cash flows for new entrant population projection PAYGO for ERS HB 120 results	1.70	405.00	688.50
Gelfond,Hilary	Staff	4/20/2021	T3 - Long Term Projections	Review comments on Video Lottery Terminal regulation analysis and clean final draft	0.60	245.00	147.00
Angeles Paz,Ferny	Staff	4/20/2021	T3 - Long Term Projections	Review deck on Global Minimum Tax and read background articles to understand tax reform impact on Puerto Rico's economy	2.60	245.00	637.00
Santambrogio,Juan	Executive Director	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Canter,Matthew Alan	Manager	4/20/2021	T3 - Long Term Projections	Review email for N Jaresko (FOMB) about PRIDCO board talking points	0.30	595.00	178.50
Heath,Emma	Senior Manager	4/20/2021	T3 - Long Term Projections	Review FFIS publication regarding latest COVID relief funding estimates for PR	0.40	720.00	288.00
Mullins,Daniel R	Executive Director	4/20/2021	T3 - Long Term Projections	Review FOMB Tax Incentives DECK use of Act 20/22 incentives and monitoring responsibilities	0.80	810.00	648.00
Knapp,Nicole Penelope	Senior	4/20/2021	T3 - Long Term Projections	Review Global Minimum Tax slide deck	0.90	445.00	400.50
Mullins,Daniel R	Executive Director	4/20/2021	T3 - Long Term Projections	Review global tax policy (GLTI) effects on Puerto Rico industries	1.60	810.00	1,296.00
Canter,Matthew Alan	Manager	4/20/2021	T3 - Long Term Projections	Review impact on debt restructuring regarding the PBA school leases	0.50	595.00	297.50
Santambrogio,Juan	Executive Director	4/20/2021	T3 - Plan of Adjustment	Review information on GDB DRA claims for plan of adjustment purposes	0.60	810.00	486.00
Glavin,Amanda Jane	Senior	4/20/2021	T3 - Long Term Projections	Review legislation differences between FN17 and PC 43	1.90	445.00	845.50
Lavrov,Eugene	Senior Manager	4/20/2021	T3 - Long Term Projections	Review line edit changes to Reg 7970	1.30	720.00	936.00
Gelfond,Hilary	Staff	4/20/2021	T3 - Long Term Projections	Review materials on Puerto Rico international tax provisions to prepare an economic impact model	0.80	245.00	196.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nagarajan,Snigdha	Staff	4/20/2021	T3 - Long Term Projections	Review 'Merge summary.xlsx' from QUEST to review LOTSZ and other sizing information for existing cadaster data	2.70	245.00	661.50
Berger,Daniel L.	Manager	4/20/2021	T3 - Long Term Projections	Review methodologies sent by analysts they are proposing to use to estimate different act 40 provisions for the fiscal notes analysis of Act 40	2.60	595.00	1,547.00
Chemtob,Victor	Senior Manager	4/20/2021	T3 - Long Term Projections	Review of draft PRIDCO 2021 fiscal plan	1.70	720.00	1,224.00
Barati Stec,Izabella	Manager	4/20/2021	T3 - Long Term Projections	Review of SUT on remote sellers in US states (Act 40)	1.40	595.00	833.00
Santambrogio,Juan	Executive Director	4/20/2021	T3 - Long Term Projections	Review potential updates to COFINA SUT projections based on update to fiscal plan	0.80	810.00	648.00
Kebhaj,Suhaib	Senior	4/20/2021	T3 - Long Term Projections	Review power point deck summarizing Act 20 and 22 monitoring and decree profile	1.20	445.00	534.00
Good JR,Clark E	Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.90	519.00	467.10
Mullins,Daniel R	Executive Director	4/20/2021	T3 - Long Term Projections	Review private/public treasury rulings and implication for regulation 7970 and circular 10-06 and 16-09 prior to discussing with FOMB	0.70	810.00	567.00
Berger,Daniel L.	Manager	4/20/2021	T3 - Long Term Projections	Review relevant sections of Act 40 to begin the analysis on the section a Social Security Incomegred to me (sale of tax credits - 80 or so page legislation)	1.40	595.00	833.00
Chemtob,Victor	Senior Manager	4/20/2021	T3 - Long Term Projections	Review revised draft of PRIDCO fiscal plan review materials	0.40	720.00	288.00
Ban,Menuka	Manager	4/20/2021	T3 - Long Term Projections	Review the document update from Executive Director - April 16 2021 to understand the request on the GILTI regime change economic impact analysis request	0.70	595.00	416.50
Panagiotakis,Sofia	Senior Manager	4/20/2021	T3 - Long Term Projections	Review the PRDE MOE analysis.	0.50	720.00	360.00
Nichols,Carly	Senior Manager	4/20/2021	T3 - Long Term Projections	Review updated TRS cash flows from valuation system to incorporate mortality update for HB 120 calculations	0.20	655.00	131.00
Heath,Emma	Senior Manager	4/20/2021	T3 - Long Term Projections	Review USDE template for calculating MOE compliance for education COVID federal funds.	0.30	720.00	216.00
Dubinsky,Shawn	Manager	4/20/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Heath,Emma	Senior Manager	4/20/2021	T3 - Long Term Projections	Review waiver worksheet for maintenance of effort for ESSER and marking provisions of potential non-compliance.	0.40	720.00	288.00
Leonis,Temisan	Senior	4/20/2021	T3 - Long Term Projections	Revise Appendices section of the 21st Century Technical and Business Education Fund RFP in accord with E. Lavrov (EY)'s suggested edits.	0.40	445.00	178.00
Leonis,Temisan	Senior	4/20/2021	T3 - Long Term Projections	Revise Description of the Engagement section of the 21st Century Technical and Business Education Fund RFP in accord with E. Lavrov (EY)'s suggested edits.	1.20	445.00	534.00
Leonis,Temisan	Senior	4/20/2021	T3 - Long Term Projections	Revise Description of the Procurement Process section of the 21st Century Technical and Business Education Fund RFP in accord with E. Lavrov (EY)'s suggested edits.	0.90	445.00	400.50
Leonis,Temisan	Senior	4/20/2021	T3 - Long Term Projections	Revise Disclosures section of the 21st Century Technical and Business Education Fund RFP in accord with E. Lavrov (EY)'s suggested edits.	0.70	445.00	311.50
Leonis,Temisan	Senior	4/20/2021	T3 - Long Term Projections	Revise Evaluation Process and Criteria section of the 21st Century Technical and Business Education Fund RFP in accord with E. Lavrov (EY)'s suggested edits.	0.90	445.00	400.50
Leonis,Temisan	Senior	4/20/2021	T3 - Long Term Projections	Revise Financial Proposal section of the 21st Century Technical and Business Education Fund RFP in accord with E. Lavrov (EY)'s suggested edits.	0.40	445.00	178.00
Leonis,Temisan	Senior	4/20/2021	T3 - Long Term Projections	Revise Forms section of the 21st Century Technical and Business Education Fund RFP in accord with E. Lavrov (EY)'s suggested edits.	1.70	445.00	756.50
Stuber,Emily Grace	Senior	4/20/2021	T3 - Long Term Projections	Revise hybrid projection coding to incorporate O2 2019 mortality projection scale on TRS HB 120	1.90	405.00	769.50
Leonis,Temisan	Senior	4/20/2021	T3 - Long Term Projections	Revise Introduction section of the 21st Century Technical and Business Education Fund RFP in accord with E. Lavrov (EY)'s suggested edits.	1.30	445.00	578.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR, Clark E	Manager	4/20/2021	T3 - Long Term Projections	Revise pension risk slides for PREPA based on feedback from team	1.40	519.00	726.60
Leonis, Temisan	Senior	4/20/2021	T3 - Long Term Projections	Revise Proposal submittal requirements section of the 21st Century Technical and Business Education Fund RFP in accord with E. Lavrov (EY)'s suggested edits.	1.10	445.00	489.50
Gelfond, Hilary	Staff	4/20/2021	T3 - Long Term Projections	Revise randomization of population in Earned Income Tax Credit model to accurately account for age differences across policy proposals	0.90	245.00	220.50
Leonis, Temisan	Senior	4/20/2021	T3 - Long Term Projections	Revise Technical Proposal section of the 21st Century Technical and Business Education Fund RFP in accord with E. Lavrov (EY)'s suggested edits.	1.60	445.00	712.00
Kane, Collin	Senior	4/20/2021	T3 - Long Term Projections	Revise the valuation system calculations for ERS HB 120 valuation assumptions to underlying beginning new entrant population.	3.10	405.00	1,255.50
Kane, Collin	Senior	4/20/2021	T3 - Long Term Projections	Revise the valuation system for projection assumptions in system coding for ERS HB120 new entrants to be layered on top of valuation assumptions.	2.80	405.00	1,134.00
Kane, Collin	Senior	4/20/2021	T3 - Long Term Projections	Revise the valuation system parameters to group data for new entrant HB 120 projections	2.20	405.00	891.00
Canter, Matthew Alan	Manager	4/20/2021	T3 - Long Term Projections	Schedule call with Ankura about PRIDCO CapEx study	0.20	595.00	119.00
Soutendijk, Tyler	Staff	4/20/2021	T3 - Long Term Projections	Strategize estimation approach for fiscal impact of section 40 of internal revenue code	0.90	245.00	220.50
Ramirez, Aaron	Senior	4/20/2021	T3 - Long Term Projections	Task 3 - Draft Language regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Draft language regarding the importance of target speeds standards/ quality/ affordability of service and illustrating what other states have done .	3.60	445.00	1,602.00
Ramirez, Aaron	Senior	4/20/2021	T3 - Long Term Projections	Task 3 - Draft Language regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Draft language regarding the importance of target speeds standards/ quality/ affordability of service and illustrating what other states have done .	3.20	445.00	1,424.00
Yodice, Frank	Senior	4/20/2021	T3 - Long Term Projections	Update COVID relief disbursement slides to accompany response to Edward Zaya (PROMESA) regarding Jose Delgado's request	2.10	445.00	934.50
Yodice, Frank	Senior	4/20/2021	T3 - Long Term Projections	Update CRF spending table with most recent data from the April 16 AAFAP strategic disbursement summary report	0.20	445.00	89.00
Yodice, Frank	Senior	4/20/2021	T3 - Long Term Projections	Update draft to email response with additional information on state and local funding timing and restrictions.	0.20	445.00	89.00
Soutendijk, Tyler	Staff	4/20/2021	T3 - Long Term Projections	Update employment performance comparison slide with latest Bureau of Labor Statistics release data	0.40	245.00	98.00
Chemtob, Victor	Senior Manager	4/20/2021	T3 - Long Term Projections	Update PRIDCO NOV materials based on feedback from leadership	0.80	720.00	576.00
Chen, Shi	Senior	4/20/2021	T3 - Long Term Projections	Work on PBA deck	1.50	445.00	667.50
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received as of 04/20/2021 to determine required follow-ups to accountholders for the March 31, 2021 testing period.	1.80	245.00	441.00
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Prepare draft email to Solid Waste Authority as of 04/20/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Prepare draft email to Health Insurance Administration as of 04/20/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/20/2021	T3 - Plan of Adjustment	Review information provided via email from Banco Popular regarding outstanding items as of 4/20/2021 for 3/31/2021 testing period cash balances requests.	2.80	245.00	686.00
Venkatramanan, Siddhu	Manager	4/20/2021	T3 - Plan of Adjustment	Update Relativity platform for documentation identified during the weekly workspace maintenance for the cash analysis workstream as of 4/20/2021	1.80	595.00	1,071.00
Venkatramanan, Siddhu	Manager	4/20/2021	T3 - Plan of Adjustment	Perform Relativity platform user maintenance functions like access management procedures updates to ensure the system is working as intended for the cash workstream, on 4/20/2021.	1.80	595.00	1,071.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Prepare Relativity workspace data export as of 04/20/2021 to analyze 03/31/2020 testing period cash balances.	0.40	595.00	238.00
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Review Relativity workspace data export analysis as of 04/20/2021 for accurate reporting of 04/20/2021 testing period cash balances.	1.10	595.00	654.50
Mairena,Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 11 to 11 of 13 account balances held by the Department of Labor and Human Resources at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 91 to 110 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	1.40	245.00	343.00
Mairena,Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 29 of 34 account balances held by the Municipal Revenue Collection Center (CRIM) at Banco Popular as of the 03/31/21 testing period.	1.80	245.00	441.00
Mairena,Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 21 to 25 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 18 to 19 of 26 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 3 of 9 account balances held by the Government Development Bank For Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 8 of 8 account balances held by the Maritime Transport Authority at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Mairena,Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 4 account balances held by the Culebra Conservation and Development Authority at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 7 of 7 account balances held by the Agricultural Insurance Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 6 of 7 account balances held by the Fiscal Agency & Financial Advisory Authority (AAFAF) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 45 to 46 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of account 1 of 1 account balance held by the Educational Research and Medical Services Center for Diabetes at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 126 to 131 of 131 account balances held by the University of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 11 to 18 of 19 account balances held by the Comprehensive Cancer Center at Banco Popular as of the 03/31/21 testing period.	0.60	245.00	147.00
Mairena,Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 8 of 8 account balances held by the Medical Services Administration at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Mairena,Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 6 of 6 account balances held by the Cardiovascular Center of Puerto Rico and the Caribbean Corporation at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 3 of 4 account balances held by the 911 Emergency System Bureau at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 21 to 23 of 23 account balances held by the Health Insurance Administration at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 6 of 6 account balances held by the Metropolitan Bus Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 7 to 7 of 7 account balances held by the Public Buildings Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 59 to 62 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 3 to 3 of 3 account balances held by the Land Administration at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 6 of 7 account balances held by the Company for the Integral Development of the Cantera Peninsula at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 19 to 19 of 25 account balances held by the Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 16 to 16 of 18 account balances held by the Economic Development Bank for Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 9 to 10 of 12 account balances held by the Insurance Fund State Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 10 of 10 account balances held by the Department of Economic Development and Commerce at Banco Popular as of the 03/31/21 testing period.	0.60	245.00	147.00
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 11 to 11 of 11 account balances held by the Retirement System for Employees of the Government and Judiciary Retirement System at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 15 to 15 of 15 account balances held by the Convention Center District Authority of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 7 of 9 account balances held by the Forensics Science Bureau at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 7 to 8 of 8 account balances held by the School of Plastic Arts and Design at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 6 of 6 account balances held by the Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 20 to 20 of 20 account balances held by the Trade and Export Company at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 47 to 47 of 50 account balances held by the Public Housing Administration at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 3 to 3 of 3 account balances held by the Child Support Administration at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 12 of 13 account balances held by the Automobile Accident Compensation Administration at Northern Trust as of the 03/31/21 testing period.	0.80	245.00	196.00
Mairena, Daisy	Staff	4/20/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 13 of 15 account balances held by the Electric Power Authority (PREPA) at Northern Trust as of the 03/31/21 testing period.	0.90	245.00	220.50
Sanchez-Riveron, Déborah	Staff	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 4 to 48 of 84 account balances held by the Municipal Finance Corporation (COFIM) at Banco Popular as of the 03/31/21 testing period.	4.40	245.00	1,078.00
Sanchez-Riveron, Déborah	Staff	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 30 to 36 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.70	245.00	171.50
Sanchez-Riveron, Déborah	Staff	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 31 to 33 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 15 to 15 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 12 account balances held by the Insurance Fund State Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 103 to 116 of 131 account balances held by the University of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	1.30	245.00	318.50
Sanchez-Riveron, Déborah	Staff	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 23 account balances held by the Health Insurance Administration at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 3 account balances held by the Child Support Administration at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 6 account balances held by the Cardiovascular Center of Puerto Rico and the Caribbean Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 2 of 2 account balances held by the Puerto Rico Public Broadcasting Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 4 account balances held by the Teacher Retirement System at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 5 to 5 of 7 account balances held by the Agricultural Insurance Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 14 to 15 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 2 of 7 account balances held by the Public Buildings Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 4 of 9 account balances held by the Forensics Science Bureau at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 7 of 18 account balances held by the Economic Development Bank for Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 5 to 7 of 9 account balances held by the Automobile Accident Compensation Administration at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 117 to 121 of 131 account balances held by the University of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.40	595.00	238.00
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 13 to 13 of 25 account balances held by the Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 17 to 17 of 20 account balances held by the Trade and Export Company at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 42 to 45 of 50 account balances held by the Public Housing Administration at Banco Popular as of the 03/31/21 testing period.	0.40	595.00	238.00
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 34 to 34 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 49 to 60 of 84 account balances held by the Municipal Finance Corporation (COFIM) at Banco Popular as of the 03/31/21 testing period.	1.20	595.00	714.00
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 5 of 19 account balances held by the Comprehensive Cancer Center at Banco Popular as of the 03/31/21 testing period.	0.40	595.00	238.00
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 2 account balances held by the Puerto Rico Education Council at Banco Popular as of the 03/31/21 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 3 account balances held by the Retirement System of Puerto Rico Judiciary at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 10 to 12 of 14 account balances held by the Musical Arts Corporation at Banco Popular as of the 03/31/21 testing period.	0.30	595.00	178.50
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 2 of 4 account balances held by the Puerto Rico Energy Commission at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 8 to 9 of 18 account balances held by the Economic Development Bank for Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 16 to 18 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.30	595.00	178.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 2 account balances held by the Vocational Rehabilitation Administration at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Family and Children Administration at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the National Guard of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 5 to 5 of 9 account balances held by the Forensics Science Bureau at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 4 of 6 account balances held by the Metropolitan Bus Authority at Banco Popular as of the 03/31/21 testing period.	0.40	595.00	238.00
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 2 of 12 account balances held by the Insurance Fund State Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 4 to 5 of 8 account balances held by the Medical Services Administration at Banco Popular as of the 03/31/21 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	4/20/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 37 to 37 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Malhotra,Gaurav	Partner/Principal	4/20/2021	T3 - Creditor Mediation Support	Redacted	1.20	870.00	1,044.00
Neziroski,David	Staff	4/20/2021	T3 - Fee Applications / Retention	Review additional detail received for January statement	1.20	245.00	294.00
Angus,Barbara	Partner/Principal	4/21/2021	T3 - Long Term Projections	Act 154 work arounds and rule of regulations 7970 and needed amendments to the regulations discussion with FOMB staff and Board. EY participants, D. Mullins (EY), J. Mackie (EY), B. Angus (EY), A. Chepenik (EY)	0.70	870.00	609.00
Mullins,Daniel R	Executive Director	4/21/2021	T3 - Long Term Projections	Act 154 work arounds and rule of regulations 7970 and needed amendments to the regulations discussion with FOMB staff and Board. EY participants, D. Mullins (EY), J. Mackie (EY), B. Angus (EY), A. Chepenik (EY)	0.70	810.00	567.00
Mackie,James	Executive Director	4/21/2021	T3 - Long Term Projections	Act 154 work arounds and rule of regulations 7970 and needed amendments to the regulations discussion with FOMB staff and Board. EY participants, D. Mullins (EY), J. Mackie (EY), B. Angus (EY), A. Chepenik (EY)	0.70	810.00	567.00
Chepenik,Adam Brandon	Partner/Principal	4/21/2021	T3 - Long Term Projections	Act 154 work arounds and rule of regulations 7970 and needed amendments to the regulations discussion with FOMB staff and Board. EY participants, D. Mullins (EY), J. Mackie (EY), B. Angus (EY), A. Chepenik (EY)	0.70	870.00	609.00
Matla,Jonathan	Senior	4/21/2021	T3 - Long Term Projections	Adjust working group list based upon leadership feedback	1.90	445.00	845.50
Mullins,Daniel R	Executive Director	4/21/2021	T3 - Long Term Projections	Amend Act 20 /22 tax credits deck in response to N. Jaresko requests	0.30	810.00	243.00
Mullins,Daniel R	Executive Director	4/21/2021	T3 - Long Term Projections	Amend Global low taxed intangible income redefinitions and implications for Act 154 firms and estimates of implications for Puerto Rico economy, designing sectors of emphasis and approach to modeling effects	1.20	810.00	972.00
Dubinsky,Shawn	Manager	4/21/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Knapp,Nicole Penelope	Senior	4/21/2021	T3 - Long Term Projections	Analyze industry data on other property income (proxy for profits) as a share of total value added to identify industries with the largest contribution to GNP for Global Intangible Low-Taxed Income analysis	2.30	445.00	1,023.50
Heath,Emma	Senior Manager	4/21/2021	T3 - Long Term Projections	Complete review of Velazquez equity bill	0.40	720.00	288.00
Meisel,Daniel	Staff	4/21/2021	T3 - Long Term Projections	Draft extensive outline of final PBA PowerPoint deliverable.	2.20	245.00	539.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Gelfond,Hilary	Staff	4/21/2021	T3 - Long Term Projections	Categorize selected companies based on industry code to estimate whether they would be impacted by international tax changes	2.90	245.00	710.50
Gelfond,Hilary	Staff	4/21/2021	T3 - Long Term Projections	Compile companies that have subsidiaries in Puerto Rico	2.90	245.00	710.50
Barati Stec,Izabella	Manager	4/21/2021	T3 - Long Term Projections	Review of AMT in Puerto Rico (how many companies are eligible)	1.80	595.00	1,071.00
Nagarajan,Snigdha	Staff	4/21/2021	T3 - Long Term Projections	Draft agenda and topics for PRIDCO QRM discussion for EY internal meeting	0.80	245.00	196.00
Gelfond,Hilary	Staff	4/21/2021	T3 - Long Term Projections	Consolidate sales and employment in selected companies	2.90	245.00	710.50
Nagarajan,Snigdha	Staff	4/21/2021	T3 - Long Term Projections	Continue cleaning of dataset- remove NULL values, mark incorrect mappings of cadaster attributes, etc.	1.80	245.00	441.00
Heath,Emma	Senior Manager	4/21/2021	T3 - Long Term Projections	Correspondence with K. Jacobsen (EY) regarding information from QUEST on unemployment estimates for COVID relief	0.30	720.00	216.00
Meisel,Daniel	Staff	4/21/2021	T3 - Long Term Projections	Ideate various hypothetical frameworks for setting PBA school lease rental rates.	0.60	245.00	147.00
Meisel,Daniel	Staff	4/21/2021	T3 - Long Term Projections	Draft initial set of hypothesis regarding process improvements for PBA portfolio optimization.	0.40	245.00	98.00
Dubinsky,Shawn	Manager	4/21/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	4/21/2021	T3 - Long Term Projections	Draft updated board presentation talking points for FOMB public board meeting to authorize Sec 207 requests script	0.30	595.00	178.50
Zipfel,Nathan	Staff	4/21/2021	T3 - Long Term Projections	Amend internal memo deck that summarizes PR HR2 funding allocations specifically regarding energy programs	1.10	245.00	269.50
Glavin,Amanda Jane	Senior	4/21/2021	T3 - Long Term Projections	Amend PC 43 Fiscal Note text for consistency in how the proposed law if framed and that the total economic impact is based on the most updated analysis	2.80	445.00	1,246.00
Berger,Daniel L.	Manager	4/21/2021	T3 - Long Term Projections	Amend fiscal note P del S.278 after comments from EY partners	1.20	595.00	714.00
Barati Stec,Izabella	Manager	4/21/2021	T3 - Long Term Projections	Elaborate methodology and check data requirements for the analysis of PS 278 (child care tax credit)	2.10	595.00	1,249.50
Christian,Adam	Senior Manager	4/21/2021	T3 - Long Term Projections	Email correspondence with A Chepenik (EY) E Heath (EY) T Rousakis (EY) and N Zipfel (EY) regarding UTIER lawsuit and context surrounding PREPA's need to retrain workers	0.20	720.00	144.00
Ban,Menuka	Manager	4/21/2021	T3 - Long Term Projections	Finalize the aggregation of the IMPLAN model for 3 digit results to properly model the industry impact from the GILTI/Global tax regime proposed change	1.70	595.00	1,011.50
Knapp,Nicole Penelope	Senior	4/21/2021	T3 - Long Term Projections	For impacted industries, gather Census data on sales, employment, and establishments--Global Intangible Low-Taxed Income analysis	2.90	445.00	1,290.50
Knapp,Nicole Penelope	Senior	4/21/2021	T3 - Long Term Projections	For impacted industries, gather Quarterly Census of Employment and Wages data on establishments and employment--Global Intangible Low-Taxed Income analysis	2.90	445.00	1,290.50
Meisel,Daniel	Staff	4/21/2021	T3 - Long Term Projections	Prepare PBA skeleton PowerPoint based on PBA outline.	2.60	245.00	637.00
Meisel,Daniel	Staff	4/21/2021	T3 - Long Term Projections	Draft key findings talking points for Natalie related to PRIDCO findings.	0.90	245.00	220.50
Barati Stec,Izabella	Manager	4/21/2021	T3 - Long Term Projections	Identify the initial impacts of Act 40 sections 9-11 on AMT and CIT	1.60	595.00	952.00
Federer,Joshua Lee	Staff	4/21/2021	T3 - Long Term Projections	Incorporate feedback from M Canter (EY) on CW monetization deck related to adjustment of data table formatting throughout presentation and inclusion of Hacienda/CRIM data request slide	1.80	245.00	441.00
Barati Stec,Izabella	Manager	4/21/2021	T3 - Long Term Projections	Initial write up for PS 278 on child care tax credit	1.50	595.00	892.50
Soutendijk,Tyler	Staff	4/21/2021	T3 - Long Term Projections	Integrate new regression variation 2 results to regression methodology model in Doing Business workflow	0.80	245.00	196.00
Nagarajan,Snigdha	Staff	4/21/2021	T3 - Long Term Projections	Merge Land use description with land code for cadaster dataset	1.20	245.00	294.00
Ban,Menuka	Manager	4/21/2021	T3 - Long Term Projections	Model economic impact of the pharmaceutical industry drop under three different scenarios due to potential GILTI/Global tax regime change	2.60	595.00	1,547.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dinnen,Eric	Senior Manager	4/21/2021	T3 - Plan of Adjustment	Participate in a call with M. Morris (Proskauer), G. Tavarez (Proskauer), J. Mackie (EY), and E. Dinnen (EY) regarding coordination on information available related to pharmaceutical and medical manufacturing to prepare POA confirmation briefing	0.30	720.00	216.00
Mackie,James	Executive Director	4/21/2021	T3 - Plan of Adjustment	Participate in a call with M. Morris (Proskauer), G. Tavarez (Proskauer), J. Mackie (EY), and E. Dinnen (EY) regarding coordination on information available related to pharmaceutical and medical manufacturing to prepare POA confirmation briefing	0.30	810.00	243.00
Burr,Jeremy	Manager	4/21/2021	T3 - Long Term Projections	Participate in call with A Lopez (FOMB), M Canter (EY), J Burr (EY) and J Federer (EY) to discuss CCDA data and details regarding ownership interest of District Live project	0.20	595.00	119.00
Federer,Joshua Lee	Staff	4/21/2021	T3 - Long Term Projections	Participate in call with A Lopez (FOMB), M Canter (EY), J Burr (EY) and J Federer (EY) to discuss CCDA data and details regarding ownership interest of District Live project	0.20	245.00	49.00
Canter,Matthew Alan	Manager	4/21/2021	T3 - Long Term Projections	Participate in call with A Lopez (FOMB), M Canter (EY), J Burr (EY) and J Federer (EY) to discuss CCDA data and details regarding ownership interest of District Live project	0.20	595.00	119.00
Yodice,Frank	Senior	4/21/2021	T3 - Long Term Projections	Participate in call with E. Zayas (FOMB), R. Fuentes (FOMB), E. Heath (EY), K. Jacobsen (EY) and F. Yodice (EY) to discuss ARP COVID relief funds and address inquires made by Jose Delgado relating to state and local funding, education funding, UPR funding, and Department of Health funding.	0.30	445.00	133.50
Heath,Emma	Senior Manager	4/21/2021	T3 - Long Term Projections	Participate in call with E. Zayas (FOMB), R. Fuentes (FOMB), E. Heath (EY), K. Jacobsen (EY) and F. Yodice (EY) to discuss ARP COVID relief funds and address inquires made by Jose Delgado relating to state and local funding, education funding, UPR funding, and Department of Health funding.	0.30	720.00	216.00
Jacobsen,Katherine Anne	Senior	4/21/2021	T3 - Long Term Projections	Participate in call with E. Zayas (FOMB), R. Fuentes (FOMB), E. Heath (EY), K. Jacobsen (EY) and F. Yodice (EY) to discuss ARP COVID relief funds and address inquires made by Jose Delgado relating to state and local funding, education funding, UPR funding, and Department of Health funding.	0.30	445.00	133.50
Panagiotakis,Sofia	Senior Manager	4/21/2021	T3 - Long Term Projections	Participate in call with EY, McKinsey, Proskauer and FOMB regarding elements of maintenance of effort calculation for PRDE and UPR for COVID-19 relief funds. EY participants: E. Heath (EY), J. Santambrogio (EY), S. Panagiotakis (EY) and S. Sarna (EY).	1.00	720.00	720.00
Sarna,Shavi	Senior Manager	4/21/2021	T3 - Long Term Projections	Participate in call with EY, McKinsey, Proskauer and FOMB regarding elements of maintenance of effort calculation for PRDE and UPR for COVID-19 relief funds. EY participants: E. Heath (EY), J. Santambrogio (EY), S. Panagiotakis (EY) and S. Sarna (EY).	1.00	720.00	720.00
Santambrogio,Juan	Executive Director	4/21/2021	T3 - Long Term Projections	Participate in call with EY, McKinsey, Proskauer and FOMB regarding elements of maintenance of effort calculation for PRDE and UPR for COVID-19 relief funds. EY participants: E. Heath (EY), J. Santambrogio (EY), S. Panagiotakis (EY) and S. Sarna (EY).	1.00	810.00	810.00
Heath,Emma	Senior Manager	4/21/2021	T3 - Long Term Projections	Participate in call with EY, McKinsey, Proskauer and FOMB regarding elements of maintenance of effort calculation for PRDE and UPR for COVID-19 relief funds. EY participants: E. Heath (EY), J. Santambrogio (EY), S. Panagiotakis (EY) and S. Sarna (EY).	1.00	720.00	720.00
Chemtob,Victor	Senior Manager	4/21/2021	T3 - Long Term Projections	Participate in call with FOMB Board committee, FOMB staff, EY and Proskauer regarding the proposed PRIDCO fiscal plan and notice of violation. EY participants: A. Chepenik (EY), E. Heath (EY) and V. Chemtob (EY)	0.90	720.00	648.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	4/21/2021	T3 - Long Term Projections	Participate in call with FOMB Board committee, FOMB staff, EY and Proskauer regarding the proposed PRIDCO fiscal plan and notice of violation. EY participants: A. Chepenik (EY), E. Heath (EY) and V. Chemtob (EY)	0.90	870.00	783.00
Heath,Emma	Senior Manager	4/21/2021	T3 - Long Term Projections	Participate in call with FOMB Board committee, FOMB staff, EY and Proskauer regarding the proposed PRIDCO fiscal plan and notice of violation. EY participants: A. Chepenik (EY), E. Heath (EY) and V. Chemtob (EY)	0.90	720.00	648.00
Nagarajan,Snigdha	Staff	4/21/2021	T3 - Long Term Projections	Participate in call with J Federer (EY) and S Nagarajan (EY) to discuss PRIDCO aging data	0.20	245.00	49.00
Federer,Joshua Lee	Staff	4/21/2021	T3 - Long Term Projections	Participate in call with J Federer (EY) and S Nagarajan (EY) to discuss PRIDCO aging data	0.20	245.00	49.00
Chemtob,Victor	Senior Manager	4/21/2021	T3 - Long Term Projections	Participate in call with J Morrison (Ankura), C Gonzalez (Ankura), EA Kratzman (Ankura), V Chemtob (EY), M Canter (EY), D Meisel (EY), and J Federer (EY) to discuss PRIDCO analysis and guidance related to underlying data	0.30	720.00	216.00
Meisel,Daniel	Staff	4/21/2021	T3 - Long Term Projections	Participate in call with J Morrison (Ankura), C Gonzalez (Ankura), EA Kratzman (Ankura), V Chemtob (EY), M Canter (EY), D Meisel (EY), and J Federer (EY) to discuss PRIDCO analysis and guidance related to underlying data	0.30	245.00	73.50
Federer,Joshua Lee	Staff	4/21/2021	T3 - Long Term Projections	Participate in call with J Morrison (Ankura), C Gonzalez (Ankura), EA Kratzman (Ankura), V Chemtob (EY), M Canter (EY), D Meisel (EY), and J Federer (EY) to discuss PRIDCO analysis and guidance related to underlying data	0.30	245.00	73.50
Canter,Matthew Alan	Manager	4/21/2021	T3 - Long Term Projections	Participate in call with J Morrison (Ankura), C Gonzalez (Ankura), EA Kratzman (Ankura), V Chemtob (EY), M Canter (EY), D Meisel (EY), and J Federer (EY) to discuss PRIDCO analysis and guidance related to underlying data	0.30	595.00	178.50
Burr,Jeremy	Manager	4/21/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss the mapping of the PayGo budget for FY22 to the CW fiscal plan	0.90	595.00	535.50
Santambrogio,Juan	Executive Director	4/21/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss the mapping of the PayGo budget for FY22 to the CW fiscal plan	0.90	810.00	729.00
Federer,Joshua Lee	Staff	4/21/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) to discuss real estate presentation to FOMB and final changes	0.60	245.00	147.00
Canter,Matthew Alan	Manager	4/21/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) to discuss real estate presentation to FOMB and final changes	0.60	595.00	357.00
Tague,Robert	Executive Director	4/21/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), R Tague (EY), C Good (EY), P Hamburger (Proskauer), R Lazaro (ONB), M Lopez (FOMB) and C Ortiz (FOMB) to discuss issues related to potential Social Security legislation	0.80	810.00	648.00
Good JR,Clark E	Manager	4/21/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), R Tague (EY), C Good (EY), P Hamburger (Proskauer), R Lazaro (ONB), M Lopez (FOMB) and C Ortiz (FOMB) to discuss issues related to potential Social Security legislation	0.80	519.00	415.20
Levy,Sheva R	Partner/Principal	4/21/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), R Tague (EY), C Good (EY), P Hamburger (Proskauer), R Lazaro (ONB), M Lopez (FOMB) and C Ortiz (FOMB) to discuss issues related to potential Social Security legislation	0.80	721.00	576.80
Tague,Robert	Executive Director	4/21/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky,Shawn	Manager	4/21/2021	T3 - Creditor Mediation Support	Redacted	1.40	595.00	833.00
Good JR,Clark E	Manager	4/21/2021	T3 - Creditor Mediation Support	Redacted	1.40	519.00	726.60
Levy,Sheva R	Partner/Principal	4/21/2021	T3 - Creditor Mediation Support	Redacted	1.40	721.00	1,009.40
Chemtob,Victor	Senior Manager	4/21/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY) and J Burr (EY) to discuss the PRIDCO revenue optimization initiatives to be included in a 205 letter	0.40	720.00	288.00
Burr,Jeremy	Manager	4/21/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY) and J Burr (EY) to discuss the PRIDCO revenue optimization initiatives to be included in a 205 letter	0.40	595.00	238.00
Chemtob,Victor	Senior Manager	4/21/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY), M Canter (EY), J Burr (EY), D Meisel (EY), and J Federer (EY) to discuss details on drafting section 205 letter for PRIDCO	0.20	720.00	144.00
Burr,Jeremy	Manager	4/21/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY), M Canter (EY), J Burr (EY), D Meisel (EY), and J Federer (EY) to discuss details on drafting section 205 letter for PRIDCO	0.20	595.00	119.00
Meisel,Daniel	Staff	4/21/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY), M Canter (EY), J Burr (EY), D Meisel (EY), and J Federer (EY) to discuss details on drafting section 205 letter for PRIDCO	0.20	245.00	49.00
Federer,Joshua Lee	Staff	4/21/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY), M Canter (EY), J Burr (EY), D Meisel (EY), and J Federer (EY) to discuss details on drafting section 205 letter for PRIDCO	0.20	245.00	49.00
Canter,Matthew Alan	Manager	4/21/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY), M Canter (EY), J Burr (EY), D Meisel (EY), and J Federer (EY) to discuss details on drafting section 205 letter for PRIDCO	0.20	595.00	119.00
Chemtob,Victor	Senior Manager	4/21/2021	T3 - Long Term Projections	Participate in call with W Evarts (PJT), J Castiglioni (Citi), A Chepenik (EY), M Magrans (EY), V Chemtob (EY), M Canter (EY), E Heath (EY), J Burr (EY), D Meisel (EY) and J Federer (EY) to discuss CW monetization presentation to FOMB	0.40	720.00	288.00
Burr,Jeremy	Manager	4/21/2021	T3 - Long Term Projections	Participate in call with W Evarts (PJT), J Castiglioni (Citi), A Chepenik (EY), M Magrans (EY), V Chemtob (EY), M Canter (EY), E Heath (EY), J Burr (EY), D Meisel (EY) and J Federer (EY) to discuss CW monetization presentation to FOMB	0.40	595.00	238.00
Meisel,Daniel	Staff	4/21/2021	T3 - Long Term Projections	Participate in call with W Evarts (PJT), J Castiglioni (Citi), A Chepenik (EY), M Magrans (EY), V Chemtob (EY), M Canter (EY), E Heath (EY), J Burr (EY), D Meisel (EY) and J Federer (EY) to discuss CW monetization presentation to FOMB	0.40	245.00	98.00
Federer,Joshua Lee	Staff	4/21/2021	T3 - Long Term Projections	Participate in call with W Evarts (PJT), J Castiglioni (Citi), A Chepenik (EY), M Magrans (EY), V Chemtob (EY), M Canter (EY), E Heath (EY), J Burr (EY), D Meisel (EY) and J Federer (EY) to discuss CW monetization presentation to FOMB	0.40	245.00	98.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Canter,Matthew Alan	Manager	4/21/2021	T3 - Long Term Projections	Participate in call with W Everts (PJT), J Castiglioni (Citi), A Chepenik (EY), M Magrans (EY), V Chemtob (EY), M Canter (EY), E Heath (EY), J Burr (EY), D Meisel (EY) and J Federer (EY) to discuss CW monetization presentation to FOMB	0.40	595.00	238.00
Heath,Emma	Senior Manager	4/21/2021	T3 - Long Term Projections	Participate in call with W Everts (PJT), J Castiglioni (Citi), A Chepenik (EY), M Magrans (EY), V Chemtob (EY), M Canter (EY), E Heath (EY), J Burr (EY), D Meisel (EY) and J Federer (EY) to discuss CW monetization presentation to FOMB	0.40	720.00	288.00
Magrans,Michael J.	Partner/Principal	4/21/2021	T3 - Long Term Projections	Participate in call with W Everts (PJT), J Castiglioni (Citi), A Chepenik (EY), M Magrans (EY), V Chemtob (EY), M Canter (EY), E Heath (EY), J Burr (EY), D Meisel (EY) and J Federer (EY) to discuss CW monetization presentation to FOMB	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	4/21/2021	T3 - Long Term Projections	Participate in call with W Everts (PJT), J Castiglioni (Citi), A Chepenik (EY), M Magrans (EY), V Chemtob (EY), M Canter (EY), E Heath (EY), J Burr (EY), D Meisel (EY) and J Federer (EY) to discuss CW monetization presentation to FOMB	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	4/21/2021	T3 - Creditor Mediation Support	Redacted	1.70	870.00	1,479.00
Lavrov,Eugene	Senior Manager	4/21/2021	T3 - Long Term Projections	Participate in meeting with FOMB to discuss latest draft of the AAFAF RFP	0.20	720.00	144.00
Tague,Robert	Executive Director	4/21/2021	T3 - Creditor Mediation Support	Redacted	1.30	810.00	1,053.00
Dubinsky,Shawn	Manager	4/21/2021	T3 - Creditor Mediation Support	Redacted	1.30	595.00	773.50
Good JR,Clark E	Manager	4/21/2021	T3 - Creditor Mediation Support	Redacted	1.30	519.00	674.70
Burr,Jeremy	Manager	4/21/2021	T3 - Long Term Projections	Participate in working session with J Burr (EY) and J Matla (EY) to lay out a plan to make adjustments to the Fiscal Plan based upon the variance analysis presented in the NOV	0.60	595.00	357.00
Matla,Jonathan	Senior	4/21/2021	T3 - Long Term Projections	Participate in working session with J Burr (EY) and J Matla (EY) to lay out a plan to make adjustments to the Fiscal Plan based upon the variance analysis presented in the NOV	0.60	445.00	267.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	4/21/2021	T3 - Creditor Mediation Support	Redacted	1.60	810.00	1,296.00
Dubinsky,Shawn	Manager	4/21/2021	T3 - Creditor Mediation Support	Redacted	1.60	595.00	952.00
Good JR,Clark E	Manager	4/21/2021	T3 - Creditor Mediation Support	Redacted	1.60	519.00	830.40
Levy,Sheva R	Partner/Principal	4/21/2021	T3 - Creditor Mediation Support	Redacted	1.60	721.00	1,153.60
Canter,Matthew Alan	Manager	4/21/2021	T3 - Long Term Projections	Perform final review of CW monetization deck for N Jaresko (FOMB) presentation	0.70	595.00	416.50
Nagarajan,Snigdha	Staff	4/21/2021	T3 - Long Term Projections	Perform preliminary summary and analysis of tenants with highest credit receivables for PRIDCO	1.90	245.00	465.50
Good JR,Clark E	Manager	4/21/2021	T3 - Long Term Projections	Perform review of final chapter for cosmetic issues to respond to J Gonzalez-Garilleti (McK)	0.40	519.00	207.60
Federer,Joshua Lee	Staff	4/21/2021	T3 - Long Term Projections	Prepare a project tracking tool for purposes of identifying progress across all CW real estate workstreams toward deliverable completion and areas needed for further follow-up with the CW	2.40	245.00	588.00
Zhao,Leqi	Senior	4/21/2021	T3 - Long Term Projections	Prepare analysis tables based on the refined individual level of microdata for fiscal note of PS 278	2.20	445.00	979.00
Mullins,Daniel R	Executive Director	4/21/2021	T3 - Long Term Projections	Prepare Commonwealth/municipal tax collections, evaluations and review of options and prospects for improved tax compliance and reduced compliance burdens	0.70	810.00	567.00
Glavin,Amanda Jane	Senior	4/21/2021	T3 - Long Term Projections	Prepare comprehensive interindustry and individual multiplier tables based on 2007 matrix	2.30	445.00	1,023.50
Good JR,Clark E	Manager	4/21/2021	T3 - Plan of Adjustment	Prepare email summary documenting Social Security implementation legislation issue including detail on proposed recommendations, pros, cons, related considerations as well as ap valuation system needed	1.10	519.00	570.90
Mackie,James	Executive Director	4/21/2021	T3 - Long Term Projections	Prepare example of effect of Biden GILTI proposal on Puerto Rico for FOMB slide deck	0.90	810.00	729.00
Heath,Emma	Senior Manager	4/21/2021	T3 - Long Term Projections	Prepare for board meeting regarding PRIDCO fiscal plan submission and notice of violation	1.10	720.00	792.00
Zhao,Leqi	Senior	4/21/2021	T3 - Long Term Projections	Prepare individual level of microdata for fiscal note of PS 278	2.60	445.00	1,157.00
Kebhaj,Suhaib	Senior	4/21/2021	T3 - Long Term Projections	Prepare land use codebook for property tax data to real-estate team	1.20	445.00	534.00
Jacobsen,Katherine Anne	Senior	4/21/2021	T3 - Long Term Projections	Prepare response to FOMB responding to questions on the allocations of the state and local government funding in the American Rescue Plan	1.40	445.00	623.00
Burr,Jeremy	Manager	4/21/2021	T3 - Long Term Projections	Prepare response to Ginorly Maldonado regarding the PRIDCO initiatives calculation and inclusion in the notice of violation	0.50	595.00	297.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR, Clark E	Manager	4/21/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Kebhaj, Suhaib	Senior	4/21/2021	T3 - Long Term Projections	Prepare summary table of the minimum requirements for Act 20 and 22	2.40	445.00	1,068.00
Kebhaj, Suhaib	Senior	4/21/2021	T3 - Long Term Projections	Prepare summary table of the reporting requirements and DDEC's responsibilities to ensure investments are made	2.60	445.00	1,157.00
Rubin, Joshua A.	Staff	4/21/2021	T3 - Long Term Projections	Prepare table of tax savings for American companies by 3-digit NAICS sector in Puerto Rico	2.10	245.00	514.50
Berger, Daniel L.	Manager	4/21/2021	T3 - Long Term Projections	Prepare tables / supporting information for fiscal notes analysis	0.90	595.00	535.50
Good JR, Clark E	Manager	4/21/2021	T3 - Long Term Projections	Prepare updated analysis on HB 120 to assess preliminary implication of revised cash flows received from teams on HB 120 results	1.30	519.00	674.70
Burr, Jeremy	Manager	4/21/2021	T3 - Long Term Projections	Provide feedback on the new report on one-time costs included in the monthly PayGo reporting	0.60	595.00	357.00
Matla, Jonathan	Senior	4/21/2021	T3 - Long Term Projections	Prepare expense build tab in Fiscal Plan based upon variance analysis comments in the NOV	2.70	445.00	1,201.50
Zhao, Leqi	Senior	4/21/2021	T3 - Long Term Projections	Refine individual level of microdata for fiscal note of PS 278	2.20	445.00	979.00
Barati Stec, Izabella	Manager	4/21/2021	T3 - Long Term Projections	Refine methodology for analyzing Act 40 on assessing the Earned Income Tax Credit/ Police Retirement Fund/ SUT sections	2.10	595.00	1,249.50
Meisel, Daniel	Staff	4/21/2021	T3 - Long Term Projections	Draft previous portfolio analytics into new PBA deliverable draft, updating all statistics for insights related the debt restructurings impact on portfolio outlines.	1.30	245.00	318.50
Dubinsky, Shawn	Manager	4/21/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Mullins, Daniel R	Executive Director	4/21/2021	T3 - Long Term Projections	Review 7970 regulations and private / public letter rulings objectives to be achieved via an FOMB letter to Treasury	0.70	810.00	567.00
Angeles Paz, Ferny	Staff	4/21/2021	T3 - Long Term Projections	Review additional material on Tax Cuts and Jobs Act, the GILTI section and OECD Digital Project	2.10	245.00	514.50
Canter, Matthew Alan	Manager	4/21/2021	T3 - Long Term Projections	Review aging report for PRIDCO and instruct team how to integrate into PRIDCO dashboard	0.60	595.00	357.00
Lavrov, Eugene	Senior Manager	4/21/2021	T3 - Long Term Projections	Review Amendment to regulation 7970	1.60	720.00	1,152.00
Chemtob, Victor	Senior Manager	4/21/2021	T3 - Long Term Projections	Review and analyze real estate monetization strategies	1.20	720.00	864.00
Powell, Marc	Executive Director	4/21/2021	T3 - Long Term Projections	Review and comment on task 2 draft	2.70	810.00	2,187.00
Powell, Marc	Executive Director	4/21/2021	T3 - Long Term Projections	Review and comment on task 3 draft	2.20	810.00	1,782.00
Chemtob, Victor	Senior Manager	4/21/2021	T3 - Long Term Projections	Review and provide comments on proposed response to RSA termination letter	0.30	720.00	216.00
Heath, Emma	Senior Manager	4/21/2021	T3 - Long Term Projections	Review and update draft email reply to E. Zayas (FOMB) regarding COVID-19 relief questions	0.40	720.00	288.00
Heath, Emma	Senior Manager	4/21/2021	T3 - Long Term Projections	Review and update draft notice of violation for PRIDCO for feasibility study section changes and other sections	0.90	720.00	648.00
Clawson, Stephen	Senior	4/21/2021	T3 - Long Term Projections	Review and update PRIDCO deck Facility insights	0.30	445.00	133.50
Heath, Emma	Senior Manager	4/21/2021	T3 - Long Term Projections	Review and update proposed section of fiscal plan related to maintenance of effort requirements related to Covid-19 relief funds	0.40	720.00	288.00
Heath, Emma	Senior Manager	4/21/2021	T3 - Long Term Projections	Review and update response to E. Zayas (FOMB) regarding COVID-19 relief questions.	0.90	720.00	648.00
Heath, Emma	Senior Manager	4/21/2021	T3 - Long Term Projections	Review and updated proposed addition to fiscal plan text regarding PRDE maintenance of effort.	0.40	720.00	288.00
Nagarajan, Snigdha	Staff	4/21/2021	T3 - Long Term Projections	Review CC Credit aging data received from PRIDCO	1.00	245.00	245.00
Santambrogio, Juan	Executive Director	4/21/2021	T3 - Long Term Projections	Review changes to emergency reserve language in draft fiscal plan document	0.90	810.00	729.00
Mullins, Daniel R	Executive Director	4/21/2021	T3 - Long Term Projections	Review Corporate Income Tax restructuring and comparison of burdens to U.S. states, defining scope of analysis and beginning position of Puerto Rico compared to US states	0.80	810.00	648.00
Santambrogio, Juan	Executive Director	4/21/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Canter,Matthew Alan	Manager	4/21/2021	T3 - Long Term Projections	Review District Live operating agreement to understand value implications	0.90	595.00	535.50
Bellas,Samuel Scott	Senior Manager	4/21/2021	T3 - Long Term Projections	Review documents for San Juan restack pilot for discussion regarding economic impact potential.	0.20	720.00	144.00
Tague,Robert	Executive Director	4/21/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Gelfond,Hilary	Staff	4/21/2021	T3 - Long Term Projections	Review economic impact model for selected companies that will be impacted by international tax changes	2.90	245.00	710.50
Soutendijk,Tyler	Staff	4/21/2021	T3 - Long Term Projections	Review estimation methodology for corporation tax reduction and sale of tax credits in Act 40 legislation	0.70	245.00	171.50
Levy,Sheva R	Partner/Principal	4/21/2021	T3 - Long Term Projections	Review final McKinsey edits to pension chapter of fiscal plan	0.40	721.00	288.40
Kebhaj,Suhaib	Senior	4/21/2021	T3 - Long Term Projections	Review fiscal note on HB 28	1.10	445.00	489.50
Mullins,Daniel R	Executive Director	4/21/2021	T3 - Long Term Projections	Review Fiscal Note on HB 28 formatting and context for FOMB	0.60	810.00	486.00
Kebhaj,Suhaib	Senior	4/21/2021	T3 - Long Term Projections	Review fiscal note on VLT	0.70	445.00	311.50
Mullins,Daniel R	Executive Director	4/21/2021	T3 - Long Term Projections	Review Fiscal Notes 18 page assessment of Act 456 housing tax incentives	2.90	810.00	2,349.00
Eaton,Gregory William	Senior Manager	4/21/2021	T3 - Long Term Projections	Review Fiscal Plan disclaimers	0.40	720.00	288.00
Dubinsky,Shawn	Manager	4/21/2021	T3 - Long Term Projections	Review FOMB press release and agenda for upcoming FOMB public board meeting to certify CRIM and CW Fiscal Plan and approve 207 requests	0.20	595.00	119.00
Dubinsky,Shawn	Manager	4/21/2021	T3 - Plan of Adjustment	Review FOMB status report and press release as to the timing of the adjusted POA to understand overall confirmation hearing timeline	0.20	595.00	119.00
Lavrov,Eugene	Senior Manager	4/21/2021	T3 - Long Term Projections	Review latest draft of the AAFAP RFP prior to sharing w/ FOMB	2.10	720.00	1,512.00
Mullins,Daniel R	Executive Director	4/21/2021	T3 - Long Term Projections	Review of previous FOMB letter detail content and modified language of regulation 7970 and technical adjustment to recommended text in preparation for presentation to meeting with FOMB staff and Board	0.60	810.00	486.00
Chemtob,Victor	Senior Manager	4/21/2021	T3 - Long Term Projections	Review of weekly PRIDCO cash account balances and associated restrictions	0.80	720.00	576.00
Good JR,Clark E	Manager	4/21/2021	T3 - Long Term Projections	Review paygo allocations to assist with budget allocations	0.20	519.00	103.80
Mackie,James	Executive Director	4/21/2021	T3 - Long Term Projections	Review progress on EY analysis of effect of GITI changes on Puerto Rico	1.40	810.00	1,134.00
Glavin,Amanda Jane	Senior	4/21/2021	T3 - Long Term Projections	Review Puerto Rico report on 2007 input output tables and demand tables for major industries	2.10	445.00	934.50
Chemtob,Victor	Senior Manager	4/21/2021	T3 - Long Term Projections	Review real estate 205 letter	0.60	720.00	432.00
Morris,Michael Thomas	Senior	4/21/2021	T3 - Plan of Adjustment	Review social security working group implementation plan	2.60	405.00	1,053.00
Levy,Sheva R	Partner/Principal	4/21/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	4/21/2021	T3 - Plan of Adjustment	Review summary of considerations related to Social Security implementation	0.30	721.00	216.30
Jacobsen,Katherine Anne	Senior	4/21/2021	T3 - Long Term Projections	Review the American Rescue Plan Act for Higher education related funding allocations to Puerto Rico for response to FOMB questions	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	4/21/2021	T3 - Long Term Projections	Review the American Rescue Plan Act for K-12 education related funding allocations to Puerto Rico for response to FOMB questions	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	4/21/2021	T3 - Long Term Projections	Review the American Rescue Plan Act state and local recovery funding allocations to Puerto Rico for response to FOMB questions	0.90	445.00	400.50
Ban,Menuka	Manager	4/21/2021	T3 - Long Term Projections	Review the final list of industry impacted by GILTI analysis to short list the top 10 final list to complete the economic impact analysis	2.80	595.00	1,666.00
Heath,Emma	Senior Manager	4/21/2021	T3 - Long Term Projections	Review updated COVID-19 relief slides with markup for changes.	0.40	720.00	288.00
Nichols,Carly	Senior Manager	4/21/2021	T3 - Long Term Projections	Review updated TRS summary of cash flows to incorporate mortality update for HB 120 calculations to confirm level population in latter years of projection	0.30	655.00	196.50
Dubinsky,Shawn	Manager	4/21/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Leonis,Temisan	Senior	4/21/2021	T3 - Long Term Projections	Revise Description of the Engagement section of the 21st Century Technical and Business Education Fund RFP in accord with F. Mira (EY)'s suggested edits.	1.50	445.00	667.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Leonis,Temisan	Senior	4/21/2021	T3 - Long Term Projections	Revise Description of the Procurement Process section of the 21st Century Technical and Business Education Fund RFP in accord with F. Mira (EY)'s suggested edits.	1.20	445.00	534.00
Leonis,Temisan	Senior	4/21/2021	T3 - Long Term Projections	Revise Disclosures section of the 21st Century Technical and Business Education Fund RFP in accord with F. Mira (EY)'s suggested edits.	0.70	445.00	311.50
Panagiotakis,Sofia	Senior Manager	4/21/2021	T3 - Long Term Projections	Revise document explaining PRDE Scenarios	0.30	720.00	216.00
Leonis,Temisan	Senior	4/21/2021	T3 - Long Term Projections	Revise Evaluation Process and Criteria section of the 21st Century Technical and Business Education Fund RFP in accord with F. Mira (EY)'s suggested edits.	1.10	445.00	489.50
Leonis,Temisan	Senior	4/21/2021	T3 - Long Term Projections	Revise Financial Proposal section of the 21st Century Technical and Business Education Fund RFP in accord with F. Mira (EY)'s suggested edits.	0.40	445.00	178.00
Dubinsky,Shawn	Manager	4/21/2021	T3 - Long Term Projections	Revise FOMB draft authorization Letter to include additional request and authorization details for FOMB's support of the Municipality of Caguas's Section 207 request seeking to issue private financing to fund FEMA Reconstruction Projects	0.30	595.00	178.50
Leonis,Temisan	Senior	4/21/2021	T3 - Long Term Projections	Revise Forms section of the 21st Century Technical and Business Education Fund RFP in accord with F. Mira (EY)'s suggested edits.	1.90	445.00	845.50
Leonis,Temisan	Senior	4/21/2021	T3 - Long Term Projections	Revise Introduction section of the 21st Century Technical and Business Education Fund RFP in accord with E. Lavrov (EY)'s suggested edits.	0.40	445.00	178.00
Good JR,Clark E	Manager	4/21/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Leonis,Temisan	Senior	4/21/2021	T3 - Long Term Projections	Revise Proposal submittal requirements section of the 21st Century Technical and Business Education Fund RFP in accord with F. Mira (EY)'s suggested edits.	1.10	445.00	489.50
Leonis,Temisan	Senior	4/21/2021	T3 - Long Term Projections	Revise Technical Proposal section of the 21st Century Technical and Business Education Fund RFP in accord with F. Mira (EY)'s suggested edits.	1.60	445.00	712.00
Stuber,Emily Grace	Senior	4/21/2021	T3 - Long Term Projections	Summarize final projection results reflecting updated mortality assumption for TRS HB 120	1.30	405.00	526.50
Nagarajan,Snigdha	Staff	4/21/2021	T3 - Long Term Projections	Merge CC aging data with New PRIDCO file based on Tenant names and IDs	2.30	245.00	563.50
Dubinsky,Shawn	Manager	4/21/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Federer,Joshua Lee	Staff	4/21/2021	T3 - Long Term Projections	Update PRIDCO-provided portfolio dataset to identify tenants as either credit or non-credit tenants for purposes of aligning with aging accounts receivables data	2.20	245.00	539.00
Soutendijk,Tyler	Staff	4/21/2021	T3 - Long Term Projections	Update source data for Homebase indicators that flow into Puerto Rico Economic Monitor	0.70	245.00	171.50
Matla,Jonathan	Senior	4/21/2021	T3 - Long Term Projections	Update working group list with CONFINA, Commonwealth, and ERS entities	2.60	445.00	1,157.00
Knapp,Nicole Penelope	Senior	4/21/2021	T3 - Long Term Projections	Use IMPLAN data on exports as a share of value added, sort industries and compile a list of the top 100--Global Intangible Low-Taxed Income analysis	2.90	445.00	1,290.50
Chen,Shi	Senior	4/21/2021	T3 - Long Term Projections	Work on PBA deck	4.50	445.00	2,002.50
Berger,Daniel L.	Manager	4/21/2021	T3 - Long Term Projections	Draft fiscal note for P del S.278 Child and dependent care tax credit (\$600 per child)	2.90	595.00	1,725.50
Ramirez,Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Prepare draft email to PR Federal Affairs Administration to follow up on bank account information as of 04/21/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Send email to PR Federal Affairs Administration to follow up on bank account information as of 04/21/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Prepare draft email to Puerto Rico Aqueduct and Sewer Authority (PRASA) to follow up on bank account information as of 04/21/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Send email to Puerto Rico Aqueduct and Sewer Authority (PRASA) to follow up on bank account information as of 04/21/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/21/2021 for Electric Power Authority (PREPA) for the 03/31/2021 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions sent from Ponce Ports Authority for account ending in X030 as of 04/21/2021.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions sent from Puerto Rico Aqueduct and Sewer Authority (PRASA) for account ending in X019 as of 04/21/2021.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions sent from Puerto Rico Aqueduct and Sewer Authority (PRASA) for account ending in X027 as of 04/21/2021.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions sent from Puerto Rico Aqueduct and Sewer Authority (PRASA) for account ending in X043 as of 04/21/2021.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions sent from Puerto Rico Aqueduct and Sewer Authority (PRASA) for account ending in X050 as of 04/21/2021.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions sent from Puerto Rico Aqueduct and Sewer Authority (PRASA) for account ending in X068 as of 04/21/2021.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/21/2021 for Puerto Rico Aqueduct and Sewer Authority (PRASA) for the 03/31/2021 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/21/2021 for Telecommunications Regulatory Board for the 03/31/2021 testing period.	0.20	445.00	89.00
Mairena, Daisy	Staff	4/21/2021	T3 - Plan of Adjustment	Update testing file of accounts reviewed as of 4/21/2021 to maintain accurate record of accounts tested for efficient reporting for the March 31, 2021 testing period.	1.10	245.00	269.50
Sanchez-Riveron, Déborah	Staff	4/21/2021	T3 - Plan of Adjustment	Review documents related to multiple accounts to ensure correct linkage of documents to accounts in upload process to Relativity platform for information received as of 4/21/2021, for accurate testing of account balances.	1.10	245.00	269.50
Sanchez-Riveron, Déborah	Staff	4/21/2021	T3 - Plan of Adjustment	Review documents included in December 2020 Creditor Mediation production to identify original source of information.	1.40	245.00	343.00
Sanchez-Riveron, Déborah	Staff	4/21/2021	T3 - Plan of Adjustment	Participate in call with Oriental Bank to discuss pending information as of 4/21/2021 for 3/31/2021 reporting period requests.	0.20	245.00	49.00
Venkatramanan, Siddhu	Manager	4/21/2021	T3 - Plan of Adjustment	Analyze results of documentation troubleshoot process identified during the weekly workspace maintenance for the cash analysis workstream as of 4/21/2021	2.30	595.00	1,368.50
Venkatramanan, Siddhu	Manager	4/21/2021	T3 - Plan of Adjustment	Update fields within the Relativity workspace to implement changes for the 03/31/2021 testing period as of 4/21/2021	2.10	595.00	1,249.50
Chawla, Sonia	Manager	4/21/2021	T3 - Plan of Adjustment	Review source information for HTA account descriptions provided by the agency in support of questions from Proskauer.	0.40	595.00	238.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	4/21/2021	T3 - Plan of Adjustment	Prepare the 09/30/2020 cash balances reporting workbook analysis tie out, as of 04/21/2021.	0.30	595.00	178.50
Mairena,Daisy	Staff	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 3 account balances held by the Government Development Bank For Puerto Rico at Citibank as of the 03/31/21 testing period.	0.20	245.00	49.00
Mairena,Daisy	Staff	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 4 account balances held by the University of Puerto Rico at US Bank as of the 03/31/21 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 16 of 17 account balances held by the Public Buildings Authority at US Bank as of the 03/31/21 testing period.	1.10	245.00	269.50
Mairena,Daisy	Staff	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 15 of 15 account balances held by the Industrial Development Company at Citibank as of the 03/31/21 testing period.	1.10	245.00	269.50
Mairena,Daisy	Staff	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 2 account balances held by the Puerto Rico Municipal Finance Agency at US Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 7 of 7 account balances held by the The Children's Trust at US Bank as of the 03/31/21 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 3 account balances held by the Industrial Development Company at US Bank as of the 03/31/21 testing period.	0.20	245.00	49.00
Mairena,Daisy	Staff	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 2 account balances held by the Economic Development Bank for Puerto Rico at Citibank as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 5 of 7 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Citibank as of the 03/31/21 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 14 of 18 account balances held by the Electric Power Authority (PREPA) at Citibank as of the 03/31/21 testing period.	0.90	245.00	220.50
Mairena,Daisy	Staff	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 2 account balances held by the Department of Treasury at Citibank as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 3 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at US Bank as of the 03/31/21 testing period.	0.20	245.00	49.00
Mairena,Daisy	Staff	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 10 of 24 account balances held by the Electric Power Authority (PREPA) at US Bank as of the 03/31/21 testing period.	0.70	245.00	171.50
Ramirez,Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 5 of 5 account balances held by the Puerto Rico Public Finance Corporation at US Bank as of the 03/31/21 testing period.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 4 account balances held by the Superintendent of the Capitol at First Bank as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 5 of 8 account balances held by the Electric Power Authority (PREPA) at First Bank as of the 03/31/21 testing period.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Department of Correction and Rehabilitation at First Bank as of the 03/31/21 testing period.	0.10	445.00	44.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 4 account balances held by the Institutional Trust of the National Guard of Puerto Rico at First Bank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 4 account balances held by the Institutional Trust of the National Guard of Puerto Rico at Oriental Bank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 17 to 17 of 17 account balances held by the Public Buildings Authority at US Bank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Company for the Integral Development of the Cantera Peninsula at First Bank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Land Administration at First Bank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 6 of 9 account balances held by the Tourism Company at First Bank as of the 03/31/21 testing period.	0.60	445.00	267.00
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 6 of 6 account balances held by the Senate at First Bank as of the 03/31/21 testing period.	0.60	445.00	267.00
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) at Insigneo Securities, LLC as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) at Morgan Stanley Smith Barney LLC as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 8 of 8 account balances held by the Housing Financing Authority at First Bank as of the 03/31/21 testing period.	0.80	445.00	356.00
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 63 to 66 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 2 of 2 account balances held by the Department of Treasury at Citibank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 2 account balances held by the Department of Treasury at First Bank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 4 account balances held by the Public Private Partnership Authority at First Bank as of the 03/31/21 testing period.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 3 account balances held by the Financial Oversight and Management Board for Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Department of Labor and Human Resources at US Treasury as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 6 of 9 account balances held by the Department of Housing at First Bank as of the 03/31/21 testing period.	0.60	445.00	267.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Department of Education at First Bank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 7 of 54 account balances held by the Puerto Rico Sales Tax Financing Corporation (COFINA) at BNY Mellon as of the 03/31/21 testing period.	0.70	445.00	311.50
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 4 account balances held by the Electronic Lottery at Banco Santander as of the 03/31/21 testing period.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 10 account balances held by the Puerto Rico Public Finance Corporation at BNY Mellon as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Puerto Rico Public Finance Corporation at Oriental Bank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 2 account balances held by the Puerto Rico Development Fund at Oriental Bank as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/21/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 6 of 6 account balances held by the Puerto Rico Municipal Finance Agency at First Bank as of the 03/31/21 testing period.	0.60	445.00	267.00
Sanchez-Riveron, Déborah	Staff	4/21/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 61 to 81 of 84 account balances held by the Municipal Finance Corporation (COFIM) at Banco Popular as of the 03/31/21 testing period.	1.70	245.00	416.50
Sanchez-Riveron, Déborah	Staff	4/21/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 4 to 18 of 23 account balances held by the Health Insurance Administration at Banco Popular as of the 03/31/21 testing period.	1.40	245.00	343.00
Sanchez-Riveron, Déborah	Staff	4/21/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 5 to 5 of 8 account balances held by the Maritime Transport Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/21/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 13 to 13 of 14 account balances held by the Musical Arts Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/21/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 8 to 8 of 9 account balances held by the Department of Housing at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/21/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 35 to 35 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/21/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 19 to 29 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	1.10	245.00	269.50
Sanchez-Riveron, Déborah	Staff	4/21/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Environmental Quality Board at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/21/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Puerto Rico Police Bureau at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/21/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 16 to 16 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	4/21/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 6 of 13 account balances held by the Department of Labor and Human Resources at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Panagiotakis, Sofia	Senior Manager	4/22/2021	T3 - Long Term Projections	Participate in call with E Zayas (FOMB), S Sarna (EY), S Panagiotakis (EY), and A Chepenik (EY) to discuss N Jaresko (FOMB) questions on Medicaid and investments	0.20	720.00	144.00
Chen, Shi	Senior	4/22/2021	T3 - Long Term Projections	Additional updates on the PBA deck	0.20	445.00	89.00
Matla, Jonathan	Senior	4/22/2021	T3 - Long Term Projections	Adjust expense build tab on the Fiscal Plan to adjust for NOV discrepancies	2.70	445.00	1,201.50
Mullins, Daniel R	Executive Director	4/22/2021	T3 - Long Term Projections	Amend Act 169 analysis framework for the individual component of the notes estimates and economic implications	1.20	810.00	972.00
Dubinsky, Shawn	Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Good JR, Clark E	Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	1.60	519.00	830.40
Good JR, Clark E	Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.90	519.00	467.10
Ban, Menuka	Manager	4/22/2021	T3 - Long Term Projections	Prepare economic impact model framework that can be easily replicable for all industry change effect from the GILTI regime change	2.90	595.00	1,725.50
Morris, Michael Thomas	Senior	4/22/2021	T3 - Creditor Mediation Support	Redacted	1.40	405.00	567.00
Barati Stec, Izabella	Manager	4/22/2021	T3 - Long Term Projections	Comment on, and editing the Fiscal note on Act 47, healthcare professionals' benefits in PR	1.40	595.00	833.00
Canter, Matthew Alan	Manager	4/22/2021	T3 - Long Term Projections	Communicate with EY team about school lease case studies	0.40	595.00	238.00
Barati Stec, Izabella	Manager	4/22/2021	T3 - Long Term Projections	Compare the sections of Act 40 on corporate taxes with the previous version of the revenues code to identify the nature of benefits provided by the updated legislation	2.90	595.00	1,725.50
Gelfond, Hilary	Staff	4/22/2021	T3 - Long Term Projections	Prepare and analyze results of economic impact model	2.60	245.00	637.00
Yang, Tianyi	Manager	4/22/2021	T3 - Long Term Projections	Continue to research federal broadband funding programs and develop summary	1.90	595.00	1,130.50
Heath, Emma	Senior Manager	4/22/2021	T3 - Long Term Projections	Correspondence with K. Jacobsen (EY) regarding updates to COVID-19 relief packages presentation	0.40	720.00	288.00
Gelfond, Hilary	Staff	4/22/2021	T3 - Long Term Projections	Prepare method to estimate the relative shares of economic impact by sector upon changes to international tax regime	2.90	245.00	710.50
Campbell, Nnaji-Semayi	Senior	4/22/2021	T3 - Long Term Projections	Draft task 3 section on technology characteristics and research additional sources	2.20	445.00	979.00
Dubinsky, Shawn	Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky, Shawn	Manager	4/22/2021	T3 - Long Term Projections	Draft response to FOMB Board of Directors clarifying the loan structure and additional considerations to authorization to approve the Municipality of Hatillo's Sec 207 request	0.30	595.00	178.50
Dubinsky, Shawn	Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Zipfel, Nathan	Staff	4/22/2021	T3 - Long Term Projections	Amend internal memo deck that summarizes PR HR2 funding allocations specifically regarding energy programs	2.70	245.00	661.50
Chepenik, Adam Brandon	Partner/Principal	4/22/2021	T3 - Long Term Projections	Amend PRIDCO NOV for N Jaresko (FOMB) review	1.40	870.00	1,218.00
Barati Stec, Izabella	Manager	4/22/2021	T3 - Long Term Projections	Amend the Fiscal Note on PS 2678 / tax credit for child care	1.50	595.00	892.50
Mira, Francisco Jose	Senior Manager	4/22/2021	T3 - Long Term Projections	Education Fund - Prepare for call with AAFAF and FOMB regarding edits to the draft Education Fund RFP; reading and analyzing updates made to discuss during call	1.60	720.00	1,152.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Powell,Marc	Executive Director	4/22/2021	T3 - Long Term Projections	Education Fund - Prepare for call with AAFAF and FOMB regarding edits to the draft Education Fund RFP; reading and analyzing updates made to discuss during call	2.30	810.00	1,863.00
Heath,Emma	Senior Manager	4/22/2021	T3 - Long Term Projections	Email to EY education team regarding maintenance of effort requirements related to education funds under COVID relief packages	0.30	720.00	216.00
Heath,Emma	Senior Manager	4/22/2021	T3 - Long Term Projections	Email to H. Morales (FOMB) regarding COVID relief funding slide within public presentation and revisions required for consistency with fiscal plan	0.40	720.00	288.00
Soutendijk,Tyler	Staff	4/22/2021	T3 - Long Term Projections	Estimate Disaster Relief funding impact on construction sector in Puerto Rico	0.40	245.00	98.00
Knapp,Nicole Penelope	Senior	4/22/2021	T3 - Long Term Projections	Estimate impact of changes to Global Intangible Low-Taxed Income using IMPLAN for three scenarios	2.10	445.00	934.50
Berger,Daniel L.	Manager	4/22/2021	T3 - Long Term Projections	Estimate provision in Act 269 that exempts property tax for new construction of residential property using CRIM and Census data	2.40	595.00	1,428.00
Barati Stec,Izabella	Manager	4/22/2021	T3 - Long Term Projections	Final review of the Fiscal note on Act 47, healthcare professionals benefits	1.30	595.00	773.50
Ban,Menuka	Manager	4/22/2021	T3 - Long Term Projections	Finalize the economic impact results for Puerto Rico from the GILTI regime change incorporating J. Mackie (EY) and D. Mullins (EY)'s feedback	2.00	595.00	1,190.00
Knapp,Nicole Penelope	Senior	4/22/2021	T3 - Long Term Projections	For subsidiaries in Puerto Rico that have US parents but did not have sales data in Hoover, gather data on sales from various online sources	1.70	445.00	756.50
Knapp,Nicole Penelope	Senior	4/22/2021	T3 - Long Term Projections	For subsidiaries in Puerto Rico that have US parents, compile sales data from Hoover for Global Intangible Low-Taxed Income analysis--Global Intangible Low-Taxed Income analysis	1.20	445.00	534.00
Nagarajan,Snigdha	Staff	4/22/2021	T3 - Long Term Projections	Highlight discrepancy in above merging technique- multiple leases with same tenant names and IDs	0.90	245.00	220.50
Sarna,Shavi	Senior Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Nagarajan,Snigdha	Staff	4/22/2021	T3 - Long Term Projections	Merge CC Credit Aging data with New PRIDCO file- based on matching monthly rent with credit receivables due 0-30 days	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	4/22/2021	T3 - Long Term Projections	Merge CC Credit Aging data with New PRIDCO file- based on matching monthly rent with credit receivables due 120-180 days	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	4/22/2021	T3 - Long Term Projections	Merge CC Credit Aging data with New PRIDCO file- based on matching monthly rent with credit receivables due 181+ days	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	4/22/2021	T3 - Long Term Projections	Merge CC Credit Aging data with New PRIDCO file- based on matching monthly rent with credit receivables due 31-60 days	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	4/22/2021	T3 - Long Term Projections	Merge CC Credit Aging data with New PRIDCO file- based on matching monthly rent with credit receivables due 61-90 days	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	4/22/2021	T3 - Long Term Projections	Merge CC Credit Aging data with New PRIDCO file- based on matching monthly rent with credit receivables due 91-120 days	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	4/22/2021	T3 - Long Term Projections	Merge CC Credit Aging data with New PRIDCO file- based on tenant # and tenant name	1.10	245.00	269.50
Chemtob,Victor	Senior Manager	4/22/2021	T3 - Long Term Projections	Modify PRIDCO NOV submission based on comments from FOMB	1.30	720.00	936.00
Mira,Francisco Jose	Senior Manager	4/22/2021	T3 - Long Term Projections	Participate in a call with V. Bernal (FOMB), E. Guzman (AAFAF), M. Acevedo (AAFAF), M. Gonzalez (AAFAF), P. Rosario (FOMB), M. Powell (EY), F. Mira (EY), E. Lavrov (EY), A. Stanton (EY), and F. Angeles (EY) to discuss EY comments and further amendments to the 21st Century Technical and Business Education Fund RFP and agree on a timeline for AAFAF to publish	0.90	720.00	648.00
Powell,Marc	Executive Director	4/22/2021	T3 - Long Term Projections	Participate in a call with V. Bernal (FOMB), E. Guzman (AAFAF), M. Acevedo (AAFAF), M. Gonzalez (AAFAF), P. Rosario (FOMB), M. Powell (EY), F. Mira (EY), E. Lavrov (EY), A. Stanton (EY), and F. Angeles (EY) to discuss EY comments and further amendments to the 21st Century Technical and Business Education Fund RFP and agree on a timeline for AAFAF to publish	0.90	810.00	729.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Angeles Paz,Ferny	Staff	4/22/2021	T3 - Long Term Projections	Participate in a call with V. Bernal (FOMB), E. Guzman (AAFAF), M. Acevedo (AAFAF), M. Gonzalez (AAFAF), P. Rosario (FOMB), M. Powell (EY), F. Mira (EY), E. Lavrov (EY), A. Stanton (EY), and F. Angeles (EY) to discuss EY comments and further amendments to the 21st Century Technical and Business Education Fund RFP and agree on a timeline for AAFAF to publish	0.90	245.00	220.50
Lavrov,Eugene	Senior Manager	4/22/2021	T3 - Long Term Projections	Participate in a call with V. Bernal (FOMB), E. Guzman (AAFAF), M. Acevedo (AAFAF), M. Gonzalez (AAFAF), P. Rosario (FOMB), M. Powell (EY), F. Mira (EY), E. Lavrov (EY), A. Stanton (EY), and F. Angeles (EY) to discuss EY comments and further amendments to the 21st Century Technical and Business Education Fund RFP and agree on a timeline for AAFAF to publish	0.90	720.00	648.00
Stanton,Alexandra Marie	Senior	4/22/2021	T3 - Long Term Projections	Participate in a call with V. Bernal (FOMB), E. Guzman (AAFAF), M. Acevedo (AAFAF), M. Gonzalez (AAFAF), P. Rosario (FOMB), M. Powell (EY), F. Mira (EY), E. Lavrov (EY), A. Stanton (EY), and F. Angeles (EY) to discuss EY comments and further amendments to the 21st Century Technical and Business Education Fund RFP and agree on a timeline for AAFAF to publish	0.90	445.00	400.50
Chepenik,Adam Brandon	Partner/Principal	4/22/2021	T3 - Long Term Projections	Participate in call to brief legislature on FOMB EITC revisions. EY participants: A Chepenik (EY) and D Berger (EY)	0.90	870.00	783.00
Berger,Daniel L.	Manager	4/22/2021	T3 - Long Term Projections	Participate in call to brief legislature on FOMB EITC revisions. EY participants: A Chepenik (EY) and D Berger (EY)	0.90	595.00	535.50
Good JR,Clark E	Manager	4/22/2021	T3 - Plan of Adjustment	Participate in call with C Good (EY), B Hartman (EY), and M Morris (EY) to discuss information related to teacher Social Security and benefits cut implementation	0.40	519.00	207.60
Hartman,Bryan A	Manager	4/22/2021	T3 - Plan of Adjustment	Participate in call with C Good (EY), B Hartman (EY), and M Morris (EY) to discuss information related to teacher Social Security and benefits cut implementation	0.40	519.00	207.60
Morris,Michael Thomas	Senior	4/22/2021	T3 - Plan of Adjustment	Participate in call with C Good (EY), B Hartman (EY), and M Morris (EY) to discuss information related to teacher Social Security and benefits cut implementation	0.40	405.00	162.00
Sarna,Shavi	Senior Manager	4/22/2021	T3 - Long Term Projections	Participate in call with E Zayas (FOMB), S Sarna (EY), S Panagiotakis (EY), and A Chepenik (EY) to discuss N Jaresko (FOMB) questions on Medicaid and investments	0.20	720.00	144.00
Chepenik,Adam Brandon	Partner/Principal	4/22/2021	T3 - Long Term Projections	Participate in call with E Zayas (FOMB), S Sarna (EY), S Panagiotakis (EY), and A Chepenik (EY) to discuss N Jaresko (FOMB) questions on Medicaid and investments	0.20	870.00	174.00
Yodice,Frank	Senior	4/22/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Mejia (FOMB), E. Hernandez (FOMB), P. Castellanos (FOMB), E. Rojas (FOMB) to discuss the tracking of COVID relief disbursement data and establishing a process for future tracking.	0.50	445.00	222.50
Heath,Emma	Senior Manager	4/22/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Mejia (FOMB), E. Hernandez (FOMB), P. Castellanos (FOMB), E. Rojas (FOMB) to discuss tracking COVID relief disbursement data and establishing a process for future tracking.	0.50	720.00	360.00
Jacobsen,Katherine Anne	Senior	4/22/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Mejia (FOMB), E. Hernandez (FOMB), P. Castellanos (FOMB), E. Rojas (FOMB) to discuss tracking COVID relief disbursement data and establishing a process for future tracking.	0.50	445.00	222.50
Good JR,Clark E	Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Wallace,Kacy	Senior Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.70	655.00	458.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer, Joshua Lee	Staff	4/22/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) to discuss section 205 recommendation letter for PRIDCO	0.40	245.00	98.00
Canter, Matthew Alan	Manager	4/22/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) to discuss section 205 recommendation letter for PRIDCO	0.40	595.00	238.00
Seth, Jay Ashish	Senior	4/22/2021	T3 - Long Term Projections	Participate in call with M. Perez (FOMB), L. Klumper (FOMB), G. Zimmerly (McK), T Winter (McK), S. Panagiotakis (EY), S. Sarna (EY) and J. Seth (EY) to reconcile ASES's SRF budget for FP targets.	0.90	445.00	400.50
Panagiotakis, Sofia	Senior Manager	4/22/2021	T3 - Long Term Projections	Participate in call with M. Perez (FOMB), L. Klumper (FOMB), G. Zimmerly (McK), T Winter (McK), S. Panagiotakis (EY), S. Sarna (EY) and J. Seth (EY) to reconcile ASES's SRF budget for FP targets.	0.90	720.00	648.00
Sarna, Shavi	Senior Manager	4/22/2021	T3 - Long Term Projections	Participate in call with M. Perez (FOMB), L. Klumper (FOMB), G. Zimmerly (McK), T Winter (McK), S. Panagiotakis (EY), S. Sarna (EY) and J. Seth (EY) to reconcile ASES's SRF budget for FP targets.	0.90	720.00	648.00
Good JR, Clark E	Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.20	519.00	103.80
Dubinsky, Shawn	Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Good JR, Clark E	Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.60	519.00	311.40
Levy, Sheva R	Partner/Principal	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.60	721.00	432.60
Morris, Michael Thomas	Senior	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.60	405.00	243.00
Good JR, Clark E	Manager	4/22/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Ortiz (FOMB), M Lopez (FOMB), and C Good (EY) to discuss implementation plans within fiscal plan and associated working groups, updates on various law status, social security, and PREPA status	1.20	519.00	622.80
Levy, Sheva R	Partner/Principal	4/22/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Ortiz (FOMB), M Lopez (FOMB), and C Good (EY) to discuss implementation plans within fiscal plan and associated working groups, updates on various law status, social security, and PREPA status	1.20	721.00	865.20
Panagiotakis, Sofia	Senior Manager	4/22/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to reconcile the SRF budget from the Fiscal Plan to the FY22 budget.	1.60	720.00	1,152.00
LeBlanc, Samantha	Senior	4/22/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to reconcile the SRF budget from the Fiscal Plan to the FY22 budget.	1.60	445.00	712.00
Tan, Riyandi	Manager	4/22/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to reconcile the SRF budget from the Fiscal Plan to the FY22 budget.	1.60	595.00	952.00
Santambrogio, Juan	Executive Director	4/22/2021	T3 - Long Term Projections	Participate in FOMB strategy session with FOMB board members and advisors led by N Jaresko (FOMB). EY participants: G Malhotra (EY), J Santambrogio (EY), and A Chepenik (EY)	3.20	810.00	2,592.00
Malhotra, Gaurav	Partner/Principal	4/22/2021	T3 - Long Term Projections	Participate in FOMB strategy session with FOMB board members and advisors led by N Jaresko (FOMB). EY participants: G Malhotra (EY), J Santambrogio (EY), and A Chepenik (EY)	3.20	870.00	2,784.00
Chepenik, Adam Brandon	Partner/Principal	4/22/2021	T3 - Long Term Projections	Participate in FOMB strategy session with FOMB board members and advisors led by N Jaresko (FOMB). EY participants: G Malhotra (EY), J Santambrogio (EY), and A Chepenik (EY)	3.20	870.00	2,784.00
Venkatraman, Ramachandran	Executive Director	4/22/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to define scope of activities and government agencies included in Civil Service Reform Pilot related to reform of fiscal functions. EY Participants: R. Venkatraman (EY) and J. Merchan (EY).	1.10	810.00	891.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Merchan,Janeth K	Manager	4/22/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to define scope of activities and government agencies included in Civil Service Reform Pilot related to reform of fiscal functions. EY Participants: R. Venkatraman (EY) and J. Merchan (EY).	1.10	595.00	654.50
Ban,Menuka	Manager	4/22/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), A Kebhaj (EY), M Ban (EY) and D Mullins (EY) to discuss PR restack options and next steps for analysis of disposition options.	0.60	595.00	357.00
Mullins,Daniel R	Executive Director	4/22/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), A Kebhaj (EY), M Ben (EY) and D Mullins (EY) to discuss PR restack options and next steps for analysis of disposition options	0.60	810.00	486.00
Bellas,Samuel Scott	Senior Manager	4/22/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), A Kebhaj (EY), M Ben (EY) and D Mullins (EY) to discuss PR restack options and next steps for analysis of disposition options.	0.60	720.00	432.00
Kebhaj,Suhaib	Senior	4/22/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), A Kebhaj (EY), M Ben (EY) and D Mullins (EY) to discuss PR restack options and next steps for analysis of disposition options.	0.60	445.00	267.00
Konstand,Sara	Manager	4/22/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), A Kebhaj (EY), M Ben (EY) and D Mullins (EY) to discuss PR restack options and next steps for analysis of disposition options.	0.60	595.00	357.00
Najder,Michal	Senior	4/22/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), A Kebhaj (EY), M Ben (EY) and D Mullins (EY) to discuss PR restack options and next steps for analysis of disposition options.	0.60	445.00	267.00
Matla,Jonathan	Senior	4/22/2021	T3 - Long Term Projections	Participate in working session with E Lavrov (EY) and J Matla (EY) to populate the working group list with additional contacts	1.00	445.00	445.00
Lavrov,Eugene	Senior Manager	4/22/2021	T3 - Long Term Projections	Participate in working session with E Lavrov (EY) and J Matla (EY) to populate the working group list with additional contacts	1.00	720.00	720.00
Heath,Emma	Senior Manager	4/22/2021	T3 - Long Term Projections	Participate in working session with V. Chemtob (EY) and E. Heath (EY) to revise PRIDCO notice of violation following FOMB feedback	0.70	720.00	504.00
Chemtob,Victor	Senior Manager	4/22/2021	T3 - Long Term Projections	Participate in working session with V. Chemtob (EY) and E. Heath (EY) to revise PRIDCO notice of violation following FOMB feedback	0.70	720.00	504.00
Sarna,Shavi	Senior Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	1.20	720.00	864.00
Sarna,Shavi	Senior Manager	4/22/2021	T3 - Long Term Projections	Participate on call with S Panagiotakis (EY) and S Sarna (EY) to analyze details of N Jaresko (FOMB) questions on Medicaid and investments	0.50	720.00	360.00
Panagiotakis,Sofia	Senior Manager	4/22/2021	T3 - Long Term Projections	Participate on call with S Panagiotakis (EY) and S Sarna (EY) to analyze details of N Jaresko (FOMB) questions on Medicaid and investments	0.50	720.00	360.00
Good JR,Clark E	Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	1.90	519.00	986.10
Mullins,Daniel R	Executive Director	4/22/2021	T3 - Long Term Projections	Prepare analysis of Fiscal Note RC 17 Temporary Revision to Slot Machine Gaming Revenue Distribution Formula and recommendations for further estimation and confirmation of historical yields	1.60	810.00	1,296.00
Kebhaj,Suhaib	Senior	4/22/2021	T3 - Long Term Projections	Prepare client ready tables on the compliance, monitoring, and decree revocation tables for Act 20	1.20	445.00	534.00
Kebhaj,Suhaib	Senior	4/22/2021	T3 - Long Term Projections	Prepare client ready tables on the compliance, monitoring, and decree revocation tables for Act 22	1.40	445.00	623.00
Kebhaj,Suhaib	Senior	4/22/2021	T3 - Long Term Projections	Prepare estimate of the impact of Act 269 provision to exempt property tax of newly constructed homes	1.40	445.00	623.00
Federer,Joshua Lee	Staff	4/22/2021	T3 - Long Term Projections	Prepare first recommendation section of section 205 recommendation letter for PRIDCO related to resigning expired leases	1.80	245.00	441.00
Zhao,Leqi	Senior	4/22/2021	T3 - Long Term Projections	Prepare fiscal impact estimate section for fiscal note of PS 278	2.90	445.00	1,290.50
Burr,Jeremy	Manager	4/22/2021	T3 - Long Term Projections	Prepare guidance on cash balances at PRIDCO to support legal responses	0.40	595.00	238.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kebhaj,Suhaib	Senior	4/22/2021	T3 - Long Term Projections	Prepare guidance on methodology for estimating impact of Act 269 provision to exempt property tax of newly constructed homes	1.20	445.00	534.00
Kebhaj,Suhaib	Senior	4/22/2021	T3 - Long Term Projections	Prepare guidance to address comment from FOMB on estimate of fiscal impact of video lottery terminals	0.80	445.00	356.00
Ban,Menuka	Manager	4/22/2021	T3 - Long Term Projections	Prepare instruction materials to provide to analysts on how to replicate the model for additional industries (besides pharma) impact from GILTI regime change	1.60	595.00	952.00
Good JR,Clark E	Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Good JR,Clark E	Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR,Clark E	Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	1.30	519.00	674.70
Federer,Joshua Lee	Staff	4/22/2021	T3 - Long Term Projections	Prepare recommendation overview section of section 205 recommendation letter for PRIDCO	2.30	245.00	563.50
Federer,Joshua Lee	Staff	4/22/2021	T3 - Long Term Projections	Prepare second recommendation section of section 205 recommendation letter for PRIDCO related to updating PRIDCO rent targets	2.00	245.00	490.00
Federer,Joshua Lee	Staff	4/22/2021	T3 - Long Term Projections	Prepare slides in PBA school analysis deliverable on historical transactions of closed schools and monetization opportunity tied to disposition	1.90	245.00	465.50
Federer,Joshua Lee	Staff	4/22/2021	T3 - Long Term Projections	Prepare summary section of section 205 recommendation letter for PRIDCO	2.40	245.00	588.00
Federer,Joshua Lee	Staff	4/22/2021	T3 - Long Term Projections	Prepare third recommendation section of section 205 recommendation letter for PRIDCO related to upgrading asset management systems and procedures	2.10	245.00	514.50
Kebhaj,Suhaib	Senior	4/22/2021	T3 - Long Term Projections	Prepare updated forecast of benefits paid for Unemployment Insurance and other COVID unemployment programs	1.40	445.00	623.00
Zhao,Leqi	Senior	4/22/2021	T3 - Long Term Projections	Prepare write-up of tax impact analysis for fiscal note of PS 278	1.90	445.00	845.50
Berger,Daniel L.	Manager	4/22/2021	T3 - Long Term Projections	Proof methodology from files analysts prepared to estimate provisions in Act 40	1.10	595.00	654.50
Yodice,Frank	Senior	4/22/2021	T3 - Long Term Projections	Provide ARP bill source citations for state and local funding sections, for use in the email response to Jose Delgado's request	0.50	445.00	222.50
Burr,Jeremy	Manager	4/22/2021	T3 - Long Term Projections	Provide feedback on the final notice of violation for the PRIDCO fiscal plan	0.30	595.00	178.50
Ban,Menuka	Manager	4/22/2021	T3 - Long Term Projections	Provide general framework ideas on supporting the real estate team on evaluating possibilities for the 4-pilot properties valuation	0.50	595.00	297.50
Berger,Daniel L.	Manager	4/22/2021	T3 - Long Term Projections	Provide methodology insight to estimate the corporate provisions of Act 40 for the fiscal notes	0.40	595.00	238.00
Meisel,Daniel	Staff	4/22/2021	T3 - Long Term Projections	Analyze and review various websites and reports related to closed schools in Puerto Rico and identified case study adaptive reuses of closed schools in Puerto Rico.	2.30	245.00	563.50
Zhao,Leqi	Senior	4/22/2021	T3 - Long Term Projections	Refine write-up of tax impact analysis for fiscal note of PS 278	1.20	445.00	534.00
Dubinsky,Shawn	Manager	4/22/2021	T3 - Long Term Projections	Research program details and status in press article on the government's efforts to fund the \$750M RLOC for the Fund for Reconstruction Works (FOR) program coordinated through AAFAF and COR3 to understand the potential impacts on Municipality Sec 207 requests and use of funds	0.30	595.00	178.50
Lavrov,Eugene	Senior Manager	4/22/2021	T3 - Long Term Projections	Review AAFAF edits discussed in the meeting w/ FOMB	0.80	720.00	576.00
Good JR,Clark E	Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Good JR,Clark E	Manager	4/22/2021	T3 - Long Term Projections	Review act 80 analysis with respect to fiscal plan treatment to update M Lopez (FOMB)	0.90	519.00	467.10
Good JR,Clark E	Manager	4/22/2021	T3 - Plan of Adjustment	Review additional revisions to request for information on behalf of prime clerk for necessary data	0.40	519.00	207.60
Chemtob,Victor	Senior Manager	4/22/2021	T3 - Long Term Projections	Review and analyze PRIDCO complaint filed by majority bondholders	1.10	720.00	792.00
Powell,Marc	Executive Director	4/22/2021	T3 - Long Term Projections	Review and comment on task 3 draft	1.90	810.00	1,539.00
Heath,Emma	Senior Manager	4/22/2021	T3 - Long Term Projections	Review and update draft notice of violation for PRIDCO	0.50	720.00	360.00
Heath,Emma	Senior Manager	4/22/2021	T3 - Long Term Projections	Review and update PRIDCO notice of violation ahead of sending to FOMB	0.70	720.00	504.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	4/22/2021	T3 - Long Term Projections	Review comments from FOMB on PRIDCO notice of violation.	0.20	720.00	144.00
Jacobsen,Katherine Anne	Senior	4/22/2021	T3 - Long Term Projections	Review COR3's website for updated disbursement information as of 4/22 for the Disaster Relief Fund as part of CARES Act funding Puerto Rico was allocated for FOMB requested slides	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	4/22/2021	T3 - Long Term Projections	Review Department of Housing's (HUD) website for updated disbursement information as of 4/22 for the Community Development Block Grants as part of CARES Act funding Puerto Rico was allocated for FOMB requested slides	0.60	445.00	267.00
Latham,Willow Genevieve	Senior	4/22/2021	T3 - Long Term Projections	Review draft GAA v13 and migrate relevant content to draft Task 2 onboarding ppt	2.70	445.00	1,201.50
Mackie,James	Executive Director	4/22/2021	T3 - Long Term Projections	Review EY methodology for calculating the effect of GILTI changes on PR	0.90	810.00	729.00
Mackie,James	Executive Director	4/22/2021	T3 - Long Term Projections	Review EY methodology for revenue estimates for Fiscal Note for Act 40	0.70	810.00	567.00
Tague,Robert	Executive Director	4/22/2021	T3 - Long Term Projections	Review final SB113 scoring letter with FOMB comments	0.60	810.00	486.00
Mullins,Daniel R	Executive Director	4/22/2021	T3 - Long Term Projections	Review Fiscal Note 169 data available and feasibility of producing an on-demand estimate of property tax effects for afternoon press conference	1.40	810.00	1,134.00
Mullins,Daniel R	Executive Director	4/22/2021	T3 - Long Term Projections	Review Fiscal Note Act 47 current version of assessment of effect of tax incentives for medical professionals	2.10	810.00	1,701.00
Mullins,Daniel R	Executive Director	4/22/2021	T3 - Long Term Projections	Review Fiscal Note PC 296 low income rental unit property tax exemptions and specification of adjustments of estimations for finalization of note	1.70	810.00	1,377.00
Levy,Sheva R	Partner/Principal	4/22/2021	T3 - Long Term Projections	Review FOMB letter outlining concerns related to HB 265	0.30	721.00	216.30
Lavrov,Eugene	Senior Manager	4/22/2021	T3 - Long Term Projections	Review FOMB materials for the strategy session	1.30	720.00	936.00
Dubinsky,Shawn	Manager	4/22/2021	T3 - Plan of Adjustment	Review FOMB Omnibus Reply and press article on FOMB's motion for an order scheduling the Disclosure Statement approval hearing to review the FOMB's position as it relates to the provisional timelines set forth in the agreed to PSAs	0.20	595.00	119.00
Mullins,Daniel R	Executive Director	4/22/2021	T3 - Long Term Projections	Review GLTI/Global minimum tax implication for impact of Puerto Rico Act 154 tax base	1.10	810.00	891.00
Mullins,Daniel R	Executive Director	4/22/2021	T3 - Long Term Projections	Review GNP estimates and methods used by states to estimate revenue in response to FOMB inquiry	0.60	810.00	486.00
Canter,Matthew Alan	Manager	4/22/2021	T3 - Long Term Projections	Review Hacienda/CRIM transaction size data updates	0.30	595.00	178.50
Jacobsen,Katherine Anne	Senior	4/22/2021	T3 - Long Term Projections	Review Hacienda's website for updated disbursement information as of 4/22 for the individual stimulus payments as part of Coronavirus Response and Relief Supplemental Appropriations Act funding Puerto Rico was allocated for FOMB requested slides	0.40	445.00	178.00
Dubinsky,Shawn	Manager	4/22/2021	T3 - Long Term Projections	Review House petition and press release on lawsuit against FOMB for alleged violation of PROMESA Sec 4.02 by including budget appropriation for the special election under Act 167 to understand potential impacts to CW Fiscal Plan and	0.20	595.00	119.00
Santambrogio,Juan	Executive Director	4/22/2021	T3 - Long Term Projections	Review information of potential transfer of employees from PREPA in relation to LUMA transaction	0.60	810.00	486.00
Canter,Matthew Alan	Manager	4/22/2021	T3 - Long Term Projections	Review initial draft of 205 letter provided by J Federer (EY)	0.80	595.00	476.00
Tague,Robert	Executive Director	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Santambrogio,Juan	Executive Director	4/22/2021	T3 - Long Term Projections	Review language for guidelines for the Revolver issued by the Government	0.80	810.00	648.00
Tague,Robert	Executive Director	4/22/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Santambrogio,Juan	Executive Director	4/22/2021	T3 - Creditor Mediation Support	Redacted	1.30	810.00	1,053.00
Canter,Matthew Alan	Manager	4/22/2021	T3 - Long Term Projections	Review list of disposal consideration updates provided by E Nieves (O'Neill)	0.30	595.00	178.50
Soutendijk,Tyler	Staff	4/22/2021	T3 - Long Term Projections	Review new estimation methodology for section 9 and 86 of Act 40	1.60	245.00	392.00
Chemtob,Victor	Senior Manager	4/22/2021	T3 - Long Term Projections	Review of materials for FOMB board strategy discussion	0.80	720.00	576.00
Heath,Emma	Senior Manager	4/22/2021	T3 - Long Term Projections	Review PRIDCO 2020 fiscal plan for references to claims made in bondholder complaint.	0.40	720.00	288.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Gelfond,Hilary	Staff	4/22/2021	T3 - Long Term Projections	Review results of economic impact model for selected industries most likely to be impacted by tax change	2.90	245.00	710.50
Angeles Paz,Ferny	Staff	4/22/2021	T3 - Long Term Projections	Review RFP document in preparation for call with FOMB and AAFAF	1.90	245.00	465.50
Gelfond,Hilary	Staff	4/22/2021	T3 - Long Term Projections	Review sales data of PR subsidiaries by NAICS code to estimate impacts of potential changes to international tax regime	2.90	245.00	710.50
Barati Stec,Izabella	Manager	4/22/2021	T3 - Long Term Projections	Review the analysis by AAFA on preferential tax treatments of healthcare professionals to identify the differences in the two estimates	1.80	595.00	1,071.00
Burr,Jeremy	Manager	4/22/2021	T3 - Long Term Projections	Review the Bondholder complaint filed with local courts regarding outstanding PRIDCO debt	1.30	595.00	773.50
Ban,Menuka	Manager	4/22/2021	T3 - Long Term Projections	Review the results and prepare materials on the economic impact results for Puerto Rico from the GILTI regime change to send to J. Mackie (EY) and D. Mullins (EY) for final review	2.70	595.00	1,606.50
Morris,Michael Thomas	Senior	4/22/2021	T3 - Creditor Mediation Support	Redacted	2.60	405.00	1,053.00
Meisel,Daniel	Staff	4/22/2021	T3 - Long Term Projections	Review general PBA transaction data for closed schools.	0.40	245.00	98.00
Gregoire,Alexandra	Manager	4/22/2021	T3 - Long Term Projections	Review PR private and public school data for PBA initiative	2.00	595.00	1,190.00
Heath,Emma	Senior Manager	4/22/2021	T3 - Long Term Projections	Review complaint submitted to district court regarding PRIDCO.	0.80	720.00	576.00
Dubinsky,Shawn	Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Dubinsky,Shawn	Manager	4/22/2021	T3 - Long Term Projections	Revise and update supporting analysis for the Municipality of Caguas Sec 207 request draft FOMB presentation and authorization letter for the pending Section 207 request	0.90	595.00	535.50
Campbell,Nnaji-Semayi	Senior	4/22/2021	T3 - Long Term Projections	Revise draft task 3 sections assigned and incorporate research notes into new task 3 document	0.80	445.00	356.00
Knapp,Nicole Penelope	Senior	4/22/2021	T3 - Long Term Projections	Revise Fiscal Note 456 to reflect a minimum corporate tax rate of 18.5% instead of 18.0%	1.60	445.00	712.00
Tague,Robert	Executive Director	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Berger,Daniel L.	Manager	4/22/2021	T3 - Long Term Projections	Send detailed email explaining the process used to quickly estimate act 269 property tax exemption to FOMB	0.30	595.00	178.50
Nagarajan,Snigdha	Staff	4/22/2021	T3 - Long Term Projections	Summarize legal requirements and generate data request for preparing 'Cover Page' tab in PRIDCO dashboard	1.40	245.00	343.00
Meisel,Daniel	Staff	4/22/2021	T3 - Long Term Projections	Summarize key findings from various websites related to closed schools in Puerto Rico.	1.40	245.00	343.00
Berger,Daniel L.	Manager	4/22/2021	T3 - Long Term Projections	Test methodology for corporate tax estimation on two data sources (Act 257 microsim data provided by Hacienda & other Hacienda source) this ensures that the estimates are providing reasonable answer as part of Act 40 fiscal note analysis	0.70	595.00	416.50
Yodice,Frank	Senior	4/22/2021	T3 - Long Term Projections	Update COVID Relief slides with new data to supplement request from Jose Delgado	0.80	445.00	356.00
Yodice,Frank	Senior	4/22/2021	T3 - Long Term Projections	Update COVID relief tracking file with new FFIS allocation estimates and their corresponding sources	2.40	445.00	1,068.00
Yodice,Frank	Senior	4/22/2021	T3 - Long Term Projections	Update COVID relief tracking file with updated unemployment data from EY QUEST	0.10	445.00	44.50
Jacobsen,Katherine Anne	Senior	4/22/2021	T3 - Long Term Projections	Update disbursement data as of 4/22 for Puerto Rico federal funding published from the Main Street Lending Program for the CARES Act Economic Stabilization Loans for FOMB requested slides	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	4/22/2021	T3 - Long Term Projections	Update disbursement data as of 4/22 for Puerto Rico federal funding published from the Pandemic Response Accountability Committee for FOMB requested slides	2.40	445.00	1,068.00
Jacobsen,Katherine Anne	Senior	4/22/2021	T3 - Long Term Projections	Update disbursement data as of 4/22 for Puerto Rico federal funding published from USA Spending website for FOMB requested slides	1.80	445.00	801.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen, Katherine Anne	Senior	4/22/2021	T3 - Long Term Projections	Update disbursement data as of 4/22 published by the U.S. Department of Health & Human Services' Tracking Accountability in Government Grants System for the CARES Act healthcare related grants to Puerto Rico for FOMB requested slides	1.60	445.00	712.00
Berger, Daniel L.	Manager	4/22/2021	T3 - Long Term Projections	Update estimates for the stimulus bills for RAS team to present to FOMB	0.30	595.00	178.50
Almbaid, Nahla	Staff	4/22/2021	T3 - Long Term Projections	Update PR claims data using USDOL news release	1.90	245.00	465.50
Federer, Joshua Lee	Staff	4/22/2021	T3 - Long Term Projections	Update project tracking tool to account for timing and resource changes and resulting impact on expected deliverable timing	1.80	245.00	441.00
Soutendijk, Tyler	Staff	4/22/2021	T3 - Long Term Projections	Update source data for Apple Mobility, TSA Throughput, and Puerto Rican Development Bank indicators that flow into Puerto Rico Economic Monitor	0.90	245.00	220.50
Knapp, Nicole Penelope	Senior	4/22/2021	T3 - Long Term Projections	Update unemployment forecast with latest weekly claims for unemployment released by USDOL	0.80	445.00	356.00
Heath, Emma	Senior Manager	4/22/2021	T3 - Long Term Projections	Draft email To E. Zayas (FOMB) regarding COVID relief funds with statute citations.	0.40	720.00	288.00
Knapp, Nicole Penelope	Senior	4/22/2021	T3 - Long Term Projections	Use IMPLAN to generate list of indirectly impacted industries from changes to Global Intangible Low-Taxed Income for three scenarios	1.60	445.00	712.00
Knapp, Nicole Penelope	Senior	4/22/2021	T3 - Long Term Projections	Use IMPLAN data on profits as a share of value added, sort industries and compile a list of the top 100--Global Intangible Low-Taxed Income analysis	1.90	445.00	845.50
Berger, Daniel L.	Manager	4/22/2021	T3 - Long Term Projections	Draft sale of tax credit Act 40 analysis fiscal note	2.80	595.00	1,666.00
Ramirez, Jessica I.	Senior	4/22/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss responses received via email from account holders as of 4/22/2021 for the March 31, 2021 rollforward period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/22/2021	T3 - Plan of Adjustment	Participate in call with D. Sanchez-Riveron (EY), D. Mairena (EY), and J. Ramirez (EY) to discuss analysis relating to the unreviewed accounts included in June 2020 Creditor Mediation and December 31, 2020 Cash Balance report.	0.20	445.00	89.00
Mairena, Daisy	Staff	4/22/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/22/2021 for Statistics Institute of PR for the March 31, 2021 testing period.	0.60	245.00	147.00
Mairena, Daisy	Staff	4/22/2021	T3 - Plan of Adjustment	Perform analysis as of 04/22/2021 to identify any additional closed and opened accounts provided by Housing Financing Authority.	2.80	245.00	686.00
Mairena, Daisy	Staff	4/22/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/22/2021 for Insurance Fund State Corporation for the March 31, 2021 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	4/22/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/22/2021 for Puerto Rico Aqueduct and Sewer Authority (PRASA) for the March 31, 2021 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/22/2021	T3 - Plan of Adjustment	Participate in call with D. Sanchez-Riveron (EY) and D. Mairena (EY) to discuss analysis relating to duplicate and closed accounts for the March 31, 2021 rollforward period.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/22/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss responses received via email from account holders as of 4/22/2021 for the March 31, 2021 rollforward period.	0.30	245.00	73.50
Mairena, Daisy	Staff	4/22/2021	T3 - Plan of Adjustment	Participate in call with D. Sanchez-Riveron (EY), D. Mairena (EY), and J. Ramirez (EY) to discuss analysis relating to the unreviewed accounts included in June 2020 Creditor Mediation and December 31, 2020 Cash Balance report.	0.20	245.00	49.00
Mairena, Daisy	Staff	4/22/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/22/2021 for Housing Financing Authority for the March 31, 2021 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Participate in call with D. Sanchez-Riveron (EY) and D. Mairena (EY) to discuss analysis relating to duplicate and closed accounts for the March 31, 2021 rollforward period.	0.20	245.00	49.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Participate in call with D. Sanchez-Riveron (EY), D. Mairena (EY), and J. Ramirez (EY) to discuss analysis relating to the unreviewed accounts included in June 2020 Creditor Mediation and December 31, 2020 Cash Balance report.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.10	245.00	24.50
Venkatramanan,Siddhu	Manager	4/22/2021	T3 - Plan of Adjustment	Perform analysis to identify action items after updates are implemented to the Relativity testing platform, to ensure accurate testing of account balances as of 4/22/2021	2.60	595.00	1,547.00
Chawla,Sonia	Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Chawla,Sonia	Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Chawla,Sonia	Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.10	595.00	59.50
Chawla,Sonia	Manager	4/22/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Chan,Jonathan	Manager	4/22/2021	T3 - Plan of Adjustment	Review Exhibit J analysis of the 09/30/2020 cash balances reporting workbook as of 4/22/2021 for consistency with reported balances.	1.30	595.00	773.50
Mairena,Daisy	Staff	4/22/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 14 of 56 account balances held by the Highway and Transportation Authority at BNY Mellon as of the 03/31/21 testing period.	0.90	245.00	220.50
Ramirez,Jessica I.	Senior	4/22/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 11 to 24 of 24 account balances held by the Electric Power Authority (PREPA) at US Bank as of the 03/31/21 testing period.	1.40	445.00	623.00
Ramirez,Jessica I.	Senior	4/22/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 2 account balances held by the Public Housing Administration at Citibank as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/22/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 15 to 17 of 18 account balances held by the Electric Power Authority (PREPA) at Citibank as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/22/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the School of Plastic Arts and Design at Consultiva Internacional as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/22/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 4 account balances held by the Electric Power Authority (PREPA) at Oriental Bank as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/22/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 2 account balances held by the Department of Correction and Rehabilitation at Banco Santander as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/22/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Department of Correction and Rehabilitation at Nuestra Coop as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/22/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 4 of 4 account balances held by the Institutional Trust of the National Guard of Puerto Rico at Oriental Bank as of the 03/31/21 testing period.	0.30	445.00	133.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/22/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 13 of 13 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at BNY Mellon as of the 03/31/21 testing period.	1.30	445.00	578.50
Ramirez, Jessica I.	Senior	4/22/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 7 of 10 account balances held by the Public Buildings Authority at Oriental Bank as of the 03/31/21 testing period.	0.70	445.00	311.50
Ramirez, Jessica I.	Senior	4/22/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 47 to 47 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/22/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Santander as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/22/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 6 of 7 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Citibank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/22/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at First Bank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/22/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 3 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Oriental Bank as of the 03/31/21 testing period.	0.20	445.00	89.00
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 10 to 13 of 18 account balances held by the Economic Development Bank for Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 9 to 10 of 11 account balances held by the Highway and Transportation Authority at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 4 of 6 account balances held by the Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 7 of 12 account balances held by the Insurance Fund State Corporation at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Integrated Transport Authority at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 36 to 41 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 7 to 10 of 13 account balances held by the Department of Labor and Human Resources at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 5 of 11 account balances held by the Retirement System for Employees of the Government and Judiciary Retirement System at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 8 to 10 of 12 account balances held by the Land Authority de Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 38 to 39 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Office for Community and Socioeconomic Development of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 2 of 3 account balances held by the Retirement System of Puerto Rico Judiciary at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 4 of 10 account balances held by the Solid Waste Authority at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 4 of 26 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 18 to 18 of 20 account balances held by the Trade and Export Company at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 30 to 39 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.90	245.00	220.50
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Telecommunications Regulatory Board at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 9 to 11 of 15 account balances held by the Convention Center District Authority of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 5 to 5 of 7 account balances held by the Fiscal Agency & Financial Advisory Authority (AAFAF) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 6 to 6 of 8 account balances held by the Tourism Company at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 2 of 3 account balances held by the Statistics Institute of PR at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 8 to 8 of 8 account balances held by the Council of Occupational Development & Human Resources (CDORH) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 17 to 17 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 6 of 8 account balances held by the School of Plastic Arts and Design at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 6 to 10 of 19 account balances held by the Comprehensive Cancer Center at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/22/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 46 to 46 of 50 account balances held by the Public Housing Administration at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Malhotra, Gaurav	Partner/Principal	4/22/2021	T3 - Long Term Projections	Review of updated presentation amterial in connection with Board Strategy session	2.30	870.00	2,001.00
Chen, Shi	Senior	4/23/2021	T3 - Long Term Projections	Draft additional updates on the PBA deck	0.20	445.00	89.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stricklin, Todd	Senior	4/23/2021	T3 - Creditor Mediation Support	Redacted	1.10	405.00	445.50
Stricklin, Todd	Senior	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.90	405.00	364.50
Soutendijk, Tyler	Staff	4/23/2021	T3 - Long Term Projections	Calculate Puerto Rico Economic Monitor indices from new data inputs	1.10	245.00	269.50
Barati Stec, Izabella	Manager	4/23/2021	T3 - Long Term Projections	Compare the sections of Act 169 with the current incentives code about housing promotion to identify the effective dates of Act 169	2.20	595.00	1,309.00
Soutendijk, Tyler	Staff	4/23/2021	T3 - Long Term Projections	Continue model of Opportunity Gap analysis for EY management review	1.60	245.00	392.00
Yang, Tianyi	Manager	4/23/2021	T3 - Long Term Projections	Continue to refine list of questions for outreach of other state programs	1.70	595.00	1,011.50
Yang, Tianyi	Manager	4/23/2021	T3 - Long Term Projections	Continue to research federal broadband funding programs	2.80	595.00	1,666.00
Kebhaj, Suhaib	Senior	4/23/2021	T3 - Long Term Projections	Coordinate review of client ready version of Fiscal note 28	0.80	445.00	356.00
Yodice, Frank	Senior	4/23/2021	T3 - Long Term Projections	Prepare detailed variance report comparing ARP allocations from 3/26/2021 data to 4/23/2021 data updates and provide descriptions of changes	1.50	445.00	667.50
Gregoire, Alexandra	Manager	4/23/2021	T3 - Long Term Projections	Prepare agendas for external stakeholder calls with PBA and PRDE executives. Prepped deliverable deck.	2.00	595.00	1,190.00
Nagarajan, Snigdha	Staff	4/23/2021	T3 - Long Term Projections	Prepare mapping for 13 tenants for which combination of sum of monthly rents matches credit receivables	3.70	245.00	906.50
Zhao, Leqi	Senior	4/23/2021	T3 - Long Term Projections	Assess potential data usage for estimating economic impact for PBA pilot building restack analysis	0.60	445.00	267.00
Dubinsky, Shawn	Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Campbell, Nnaji-Semayi	Senior	4/23/2021	T3 - Long Term Projections	Draft task 3 input from prioritization and provider research	2.10	445.00	934.50
Jacobsen, Katherine Anne	Senior	4/23/2021	T3 - Long Term Projections	Draft template for FOMB reporting team to use in coordinating with agencies about tracking grants received and spent that are funded by the covid relief federal funding programs	1.40	445.00	623.00
Jacobsen, Katherine Anne	Senior	4/23/2021	T3 - Long Term Projections	Draft variance analysis of changes in disbursements and allocations to Puerto Rico across all covid relief federal funding programs since last update in March for the public board meeting	0.90	445.00	400.50
Zipfel, Nathan	Staff	4/23/2021	T3 - Long Term Projections	Amend internal memo deck that summarizes PR HR2 funding allocations specifically regarding energy programs	3.90	245.00	955.50
Mira, Francisco Jose	Senior Manager	4/23/2021	T3 - Long Term Projections	Education Fund - review, analyze and provide comments to the 21st Century Technical and Business Education Fund RFP and AAFAF edits	1.60	720.00	1,152.00
Heath, Emma	Senior Manager	4/23/2021	T3 - Long Term Projections	Email to E. Zayas (FOMB) with updated COVID-19 relief slides.	0.30	720.00	216.00
Heath, Emma	Senior Manager	4/23/2021	T3 - Plan of Adjustment	Email to J. Santambrogio (EY) regarding addition to disclosure statement requested by Proskauer	0.30	720.00	216.00
Heath, Emma	Senior Manager	4/23/2021	T3 - Long Term Projections	Email to P. Vaccaro (EY) regarding maintenance of effort calculation for PRDE	0.40	720.00	288.00
Heath, Emma	Senior Manager	4/23/2021	T3 - Long Term Projections	Email to working group on PRDE maintenance of effort regarding grant award letter contents.	0.40	720.00	288.00
Gelfond, Hilary	Staff	4/23/2021	T3 - Long Term Projections	Finalize edits to Act 47 Fiscal Note cost analysis	1.60	245.00	392.00
Chemtob, Victor	Senior Manager	4/23/2021	T3 - Long Term Projections	Further modify PRIDCO NOV submission based on feedback from leadership	0.70	720.00	504.00
Heath, Emma	Senior Manager	4/23/2021	T3 - Long Term Projections	Further review and update COVID-19 relief summary slides for CRF breakdown.	1.90	720.00	1,368.00
Barati Stec, Izabella	Manager	4/23/2021	T3 - Long Term Projections	Identify the provisions of Act 169, the circles of beneficiaries	0.80	595.00	476.00
Federer, Joshua Lee	Staff	4/23/2021	T3 - Long Term Projections	Incorporate feedback provided by V Chemtob (EY) on CW monetization deck related to removal of all HFA loan and foreclosed property sale strategies	0.70	245.00	171.50
Nagarajan, Snigdha	Staff	4/23/2021	T3 - Long Term Projections	Inspect 156 tenants that cannot be mapped using tenant names and IDs	1.80	245.00	441.00
Nagarajan, Snigdha	Staff	4/23/2021	T3 - Long Term Projections	Merge CC Credit Aging data with New PRIDCO file- based on matching monthly rent with credit receivables Total	0.50	245.00	122.50
Lavrov, Eugene	Senior Manager	4/23/2021	T3 - Long Term Projections	Participate in a call w/ FOMB to discuss latest AAFAF RFP draft	0.20	720.00	144.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	4/23/2021	T3 - Long Term Projections	Participate in a call with L. Collazo (ERS), C. Tirado (ERS), N. Dalmau (FOMB), A. Sanjenis (FOMB), C. Ortiz (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss municipal PayGo debt repayment	0.70	810.00	567.00
Moran-Eserski,Javier	Senior	4/23/2021	T3 - Long Term Projections	Participate in a call with L. Collazo (ERS), C. Tirado (ERS), N. Dalmau (FOMB), A. Sanjenis (FOMB), C. Ortiz (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss municipal PayGo debt repayment	0.70	445.00	311.50
Tague,Robert	Executive Director	4/23/2021	T3 - Long Term Projections	Participate in a call with N. Dalmau (FOMB), A. Sanjenis (FOMB), C. Ortiz (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to debrief on the call with ERS and agree on next steps relating to municipal PayGo debt repayment	0.40	810.00	324.00
Moran-Eserski,Javier	Senior	4/23/2021	T3 - Long Term Projections	Participate in a call with N. Dalmau (FOMB), A. Sanjenis (FOMB), C. Ortiz (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to debrief on the call with ERS and agree on next steps relating to municipal PayGo debt repayment	0.40	445.00	178.00
Santambrogio,Juan	Executive Director	4/23/2021	T3 - Long Term Projections	Participate in board public meeting regarding certification of CRIM and Commonwealth fiscal plans	1.70	810.00	1,377.00
Good JR,Clark E	Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.50	519.00	259.50
Wallace,Kacy	Senior Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.50	655.00	327.50
Good JR,Clark E	Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Stricklin,Todd	Senior	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.40	405.00	162.00
Good JR,Clark E	Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Stricklin,Todd	Senior	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.40	405.00	162.00
Yodice,Frank	Senior	4/23/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and F.Yodice (EY) regarding COVID-19 allocation and tracking model.	0.40	445.00	178.00
Heath,Emma	Senior Manager	4/23/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and F.Yodice (EY) regarding COVID-19 allocation and tracking model.	0.40	720.00	288.00
Yodice,Frank	Senior	4/23/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY) to discuss updates to COVID relief slide deck, including spending and allocation variances. Also discussed formation of a template to provide to Jorge Mejia to track relief spending across PR government agencies.	1.10	445.00	489.50
Heath,Emma	Senior Manager	4/23/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY) to discuss updates to COVID relief slide deck, including spending and allocation variances. Also discussed formation of a template to provide to Jorge Mejia to track relief spending across PR government agencies.	1.10	720.00	792.00
Jacobsen,Katherine Anne	Senior	4/23/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY) to discuss updates to COVID relief slide deck, including spending and allocation variances. Also discussed formation of a template to provide to Jorge Mejia to track relief spending across PR government agencies.	1.10	445.00	489.50
Federer,Joshua Lee	Staff	4/23/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) about PRIDCO 205 letter and CW monetization draft updates	0.30	245.00	73.50
Canter,Matthew Alan	Manager	4/23/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) about PRIDCO 205 letter and CW monetization draft updates	0.30	595.00	178.50
Heath,Emma	Senior Manager	4/23/2021	T3 - Long Term Projections	Participate in meeting with P. Vaccaro (EY), E. Heath (EY) and K. Jacobsen (EY) regarding maintenance of effort requirement of PRDE related to COVID-19 relief funds	0.30	720.00	216.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen,Katherine Anne	Senior	4/23/2021	T3 - Long Term Projections	Participate in meeting with P. Vaccaro (EY), E. Heath (EY) and K. Jacobsen (EY) regarding maintenance of effort requirement of PRDE related to COVID-19 relief funds	0.30	445.00	133.50
Tague,Robert	Executive Director	4/23/2021	T3 - Creditor Mediation Support	Redacted	1.60	810.00	1,296.00
Dubinsky,Shawn	Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	1.60	595.00	952.00
Good JR,Clark E	Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	1.60	519.00	830.40
Levy,Sheva R	Partner/Principal	4/23/2021	T3 - Creditor Mediation Support	Redacted	1.60	721.00	1,153.60
Stricklin,Todd	Senior	4/23/2021	T3 - Creditor Mediation Support	Redacted	1.60	405.00	648.00
Good JR,Clark E	Manager	4/23/2021	T3 - Long Term Projections	Participate in call with Proskauer, ONB, FOMB, EY to discuss existence of irreparable, immediate harm resulting from HB 120. EY participants include: S Levy (EY), J Santambrogio (EY), C Good (EY)	0.80	519.00	415.20
Levy,Sheva R	Partner/Principal	4/23/2021	T3 - Long Term Projections	Participate in call with Proskauer, ONB, FOMB, EY to discuss existence of irreparable, immediate harm resulting from HB 120. EY participants include: S Levy (EY), J Santambrogio (EY), C Good (EY)	0.80	721.00	576.80
Santambrogio,Juan	Executive Director	4/23/2021	T3 - Long Term Projections	Participate in call with Proskauer, ONB, FOMB, EY to discuss existence of irreparable, immediate harm resulting from HB 120. EY participants include: S Levy (EY), J Santambrogio (EY), C Good (EY)	0.80	810.00	648.00
Tague,Robert	Executive Director	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Dubinsky,Shawn	Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Good JR,Clark E	Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Levy,Sheva R	Partner/Principal	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	4/23/2021	T3 - Plan of Adjustment	Participate in call with S Levy (EY) and F Pate (EY) regarding implementation steps for pension measures	0.30	721.00	216.30
Pate,Francesca	Senior Manager	4/23/2021	T3 - Plan of Adjustment	Participate in call with S Levy (EY) and F Pate (EY) regarding implementation steps for pension measures	0.30	720.00	216.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nagarajan,Snigdha	Staff	4/23/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY) and J Federer (EY) about integration of PRIDCO aged receivables data into PowerBI	0.30	245.00	73.50
Federer,Joshua Lee	Staff	4/23/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY) and J Federer (EY) about integration of PRIDCO aged receivables data into PowerBI	0.30	245.00	73.50
Burr,Jeremy	Manager	4/23/2021	T3 - Long Term Projections	Participate in meeting with C Good (EY) and J Burr (EY) to discuss the review of the law 80 analysis provided by the gov't	0.40	595.00	238.00
Good JR,Clark E	Manager	4/23/2021	T3 - Long Term Projections	Participate in meeting with C Good (EY) and J Burr (EY) to discuss the review of the law 80 analysis provided by the gov't	0.40	519.00	207.60
Venkatraman,Ramachandran	Executive Director	4/23/2021	T3 - Long Term Projections	Participate in meeting with EY, John Hill, FOMB and Hacienda regarding Hacienda's observations on City of Detroit OCFO implementation effort and sharing Hacienda implementation focus areas related to reform of fiscal functions for Government of Puerto Rico. EY participants: J. Santambrogio (EY), R. Venkatraman(EY), A. Kleine(EY), D. Ravichandran(EY) and J. Merchan(EY).	0.80	810.00	648.00
Ravichandran,Dipti Mellissa	Senior Manager	4/23/2021	T3 - Long Term Projections	Participate in meeting with EY, John Hill, FOMB and Hacienda regarding Hacienda's observations on City of Detroit OCFO implementation effort and sharing Hacienda implementation focus areas related to reform of fiscal functions for Government of Puerto Rico. EY participants: J. Santambrogio (EY), R. Venkatraman(EY), A. Kleine(EY), D. Ravichandran(EY) and J. Merchan(EY).	0.80	720.00	576.00
Merchan,Janeth K	Manager	4/23/2021	T3 - Long Term Projections	Participate in meeting with EY, John Hill, FOMB and Hacienda regarding Hacienda's observations on City of Detroit OCFO implementation effort and sharing Hacienda implementation focus areas related to reform of fiscal functions for Government of Puerto Rico. EY participants: J. Santambrogio (EY), R. Venkatraman(EY), A. Kleine(EY), D. Ravichandran(EY) and J. Merchan(EY).	0.80	595.00	476.00
Santambrogio,Juan	Executive Director	4/23/2021	T3 - Long Term Projections	Participate in meeting with EY, John Hill, FOMB and Hacienda regarding Hacienda's observations on City of Detroit OCFO implementation effort and sharing Hacienda implementation focus areas related to reform of fiscal functions for Government of Puerto Rico. EY participants: J. Santambrogio (EY), R. Venkatraman(EY), A. Kleine(EY), D. Ravichandran(EY) and J. Merchan(EY).	0.80	810.00	648.00
Kleine,Andrew	Senior Manager	4/23/2021	T3 - Long Term Projections	Participate in meeting with EY, John Hill, FOMB and Hacienda regarding Hacienda's observations on City of Detroit OCFO implementation effort and sharing Hacienda implementation focus areas related to reform of fiscal functions for Government of Puerto Rico. EY participants: J. Santambrogio (EY), R. Venkatraman(EY), A. Kleine(EY), D. Ravichandran(EY) and J. Merchan(EY).	0.80	720.00	576.00
Vaccaro,Philip	Partner/Principal	4/23/2021	T3 - Long Term Projections	Participate in meeting with P. Vaccaro (EY), E. Heath (EY) and K. Jacobsen (EY) regarding maintenance of effort requirement of PRDE related to COVID-19 relief funds	0.30	870.00	261.00
Good JR,Clark E	Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.90	519.00	467.10
Scales,Dwight A.	Senior	4/23/2021	T3 - Plan of Adjustment	Participate in working session with D Scales (EY) and J Matla (EY) to ensure accuracy of all parties on the working group list	1.90	445.00	845.50
Matla,Jonathan	Senior	4/23/2021	T3 - Plan of Adjustment	Participate in working session with D Scales (EY) and J Matla (EY) to ensure accuracy of all parties on the working group list	1.90	445.00	845.50
Zipfel,Nathan	Staff	4/23/2021	T3 - Long Term Projections	Call with A Christian (EY) N Zipfel (EY) to discuss energy workforce retraining programs	0.70	245.00	171.50
Christian,Adam	Senior Manager	4/23/2021	T3 - Long Term Projections	Call with A Christian (EY) N Zipfel (EY) to discuss energy workforce retraining programs	0.70	720.00	504.00
Powell,Marc	Executive Director	4/23/2021	T3 - Long Term Projections	Plan client and other stakeholder interviews to support task 3 best practice analysis	2.90	810.00	2,349.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	4/23/2021	T3 - Long Term Projections	Prepare a summary of the changes to the social security implementation budget for PRDE in FY22 based on changes in the fiscal plan	0.40	595.00	238.00
Gelfond,Hilary	Staff	4/23/2021	T3 - Long Term Projections	Prepare analysis of Act 296 for submission by finalizing estimate and reviewing text	0.90	245.00	220.50
Morris,Michael Thomas	Senior	4/23/2021	T3 - Long Term Projections	Prepare draft of plan of social security cut implementation schedule for FY 22	2.90	405.00	1,174.50
Soutendijk,Tyler	Staff	4/23/2021	T3 - Long Term Projections	Prepare model of Opportunity Gap Analysis for EY management review	1.70	245.00	416.50
Burr,Jeremy	Manager	4/23/2021	T3 - Long Term Projections	Prepare final approvals for the EY agencies in OpenGov in order to prepare for the fiscal plan updates	1.10	595.00	654.50
Mullins,Daniel R	Executive Director	4/23/2021	T3 - Long Term Projections	Prepare Fiscal Note Act 20 export industry effect measures by extrapolating growth relative to US in pre-period to post-period	0.60	810.00	486.00
Jacobsen,Katherine Anne	Senior	4/23/2021	T3 - Long Term Projections	Prepare for call by reviewing updated slide deck on allocations and disbursements across all covid relief federal funding programs for FOMB request	0.30	445.00	133.50
Federer,Joshua Lee	Staff	4/23/2021	T3 - Long Term Projections	Prepare fourth recommendation section of section 205 recommendation letter for PRIDCO related to monetization of non-trusted property	2.00	245.00	490.00
Kebhaj,Suhaib	Senior	4/23/2021	T3 - Long Term Projections	Prepare guidance to staff on analysis of possible uses of pilot government owned real-estate	0.60	445.00	267.00
Kebhaj,Suhaib	Senior	4/23/2021	T3 - Long Term Projections	Prepare guidance to staff on estimating tax revenue for pilot government owned real-estate	0.40	445.00	178.00
Federer,Joshua Lee	Staff	4/23/2021	T3 - Long Term Projections	Prepare next steps section of section 205 recommendation letter for PRIDCO	1.70	245.00	416.50
Gelfond,Hilary	Staff	4/23/2021	T3 - Long Term Projections	Prepare presentation on economic impact analysis of minimum tax changes	1.60	245.00	392.00
Burr,Jeremy	Manager	4/23/2021	T3 - Long Term Projections	Prepare request for SUT build in the CW fiscal plan recently certified in order to support the COFINA update	0.20	595.00	119.00
Berger,Daniel L.	Manager	4/23/2021	T3 - Long Term Projections	Prepare slides for Earned Income Tax Credit outreach to share with Hacienda (Hacienda will need to come up with a strategy to let people know about this new program to get the full federal funding)	2.10	595.00	1,249.50
Nagarajan,Snigdha	Staff	4/23/2021	T3 - Long Term Projections	Prepare summary of reconciliation of CC credit aging analysis with New PRIDCO data	0.70	245.00	171.50
Kebhaj,Suhaib	Senior	4/23/2021	T3 - Long Term Projections	Prepare updated methodology for estimating counterfactual growth in Act 20 industries, in absence of the tax incentive policy	1.80	445.00	801.00
Barati Stec,Izabella	Manager	4/23/2021	T3 - Long Term Projections	Prepare the initial write up for the Fiscal Note on Act 169 (housing promotion)	2.10	595.00	1,249.50
Barati Stec,Izabella	Manager	4/23/2021	T3 - Long Term Projections	Prepare the initial write up for the Fiscal Note on Act 40 -- Film tax credit sections	1.90	595.00	1,130.50
Burr,Jeremy	Manager	4/23/2021	T3 - Long Term Projections	Provide feedback on the real estate presentation deck for the FOMB	0.30	595.00	178.50
Canter,Matthew Alan	Manager	4/23/2021	T3 - Long Term Projections	Provide insight into PRIDCO 205 letter	0.80	595.00	476.00
Campbell,Nnaji-Semayi	Senior	4/23/2021	T3 - Long Term Projections	Research and note implication of provider selection and considerations in broadband development	2.60	445.00	1,157.00
Campbell,Nnaji-Semayi	Senior	4/23/2021	T3 - Long Term Projections	Research and note on broadband precedent for user prioritization in expansion goals	2.30	445.00	1,023.50
Barati Stec,Izabella	Manager	4/23/2021	T3 - Long Term Projections	Research / literature review of film tax credits in the practice of US states	1.20	595.00	714.00
Kebhaj,Suhaib	Senior	4/23/2021	T3 - Long Term Projections	Respond to comments from FOMB on fiscal note on video lottery terminals	2.40	445.00	1,068.00
Gelfond,Hilary	Staff	4/23/2021	T3 - Long Term Projections	Respond to FOMB questions about video lottery terminal analysis	2.40	245.00	588.00
Mullins,Daniel R	Executive Director	4/23/2021	T3 - Long Term Projections	Review Fiscal Note 325 and its relation to 456, evaluation of similarities and forwarding of 456 as foundational analysis of 325 to FOMB	0.60	810.00	486.00
Lavrov,Eugene	Senior Manager	4/23/2021	T3 - Long Term Projections	Review AAFAP RFP submitted for final edits and provided comments prior to publishing RFP	1.10	720.00	792.00
Mullins,Daniel R	Executive Director	4/23/2021	T3 - Long Term Projections	Review Act 60 regulations transmittal to assure continued progress on drafting revisions to Act 60 tax incentive and opportunity zone regulations	0.40	810.00	324.00
Powell,Marc	Executive Director	4/23/2021	T3 - Long Term Projections	Review and comment on draft task 3 material	0.70	810.00	567.00
Heath,Emma	Senior Manager	4/23/2021	T3 - Long Term Projections	Review and update COVID-19 relief summary slides.	1.20	720.00	864.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR, Clark E	Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Dubinsky, Shawn	Manager	4/23/2021	T3 - Long Term Projections	Review certified CW Fiscal Plan to understand new additions and revisions of fiscal plan measures and identify the financial impacts and liquidity position of the CW General Fund	0.40	595.00	238.00
Kebhaj, Suhaib	Senior	4/23/2021	T3 - Long Term Projections	Review data provided by real-estate team on real-estate transactions	0.60	445.00	267.00
Levy, Sheva R	Partner/Principal	4/23/2021	T3 - Long Term Projections	Review deck summarizing different retirement withholdings from PRDE payroll	0.60	721.00	432.60
Sarna, Shavi	Senior Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	1.30	720.00	936.00
Tague, Robert	Executive Director	4/23/2021	T3 - Long Term Projections	Review draft PREPA fiscal plan working copy to assess pension/labor treatment	1.30	810.00	1,053.00
Tague, Robert	Executive Director	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Knapp, Nicole Penelope	Senior	4/23/2021	T3 - Long Term Projections	Review final changes to Fiscal Note on Act 28 for airline industry incentives	0.80	445.00	356.00
Mullins, Daniel R	Executive Director	4/23/2021	T3 - Long Term Projections	Review Fiscal Note PS 278 child care tax credit legislation content and estimation	1.20	810.00	972.00
Levy, Sheva R	Partner/Principal	4/23/2021	T3 - Long Term Projections	Review FOMB response to Act 80 question posed during public meeting	0.30	721.00	216.30
Angeles Paz, Ferny	Staff	4/23/2021	T3 - Long Term Projections	Review Global Minimum Tax deck and update accordingly after receiving QUEST data on the impact on economic sectors	1.60	245.00	392.00
Lavrov, Eugene	Senior Manager	4/23/2021	T3 - Long Term Projections	Review Global Minimum Tax preliminary analysis presentation provided by QUEST team	0.50	720.00	360.00
Mullins, Daniel R	Executive Director	4/23/2021	T3 - Long Term Projections	Review GLTI revisions for CFC relationship to US tax system and implications for Puerto Rico slides	1.30	810.00	1,053.00
Mullins, Daniel R	Executive Director	4/23/2021	T3 - Long Term Projections	Review Land freight rate survey initial preparation of logistics and design	0.90	810.00	729.00
Tague, Robert	Executive Director	4/23/2021	T3 - Long Term Projections	Review latest analysis parameters related to PREPA VTP program with estimates costs	1.20	810.00	972.00
Lavrov, Eugene	Senior Manager	4/23/2021	T3 - Long Term Projections	Review Medical Student Loan Forgiveness RFP	1.20	720.00	864.00
Zhao, Leqi	Senior	4/23/2021	T3 - Long Term Projections	Review methodology for estimating economic impact for PBA pilot building restack analysis	2.40	445.00	1,068.00
Christian, Adam	Senior Manager	4/23/2021	T3 - Long Term Projections	Review of HR2 funding program eligibility criteria and reformatting of draft deliverable to highlight relevant information	1.20	720.00	864.00
Levy, Sheva R	Partner/Principal	4/23/2021	T3 - Long Term Projections	Review pension projections in PREPA fiscal plan model	0.60	721.00	432.60
Tague, Robert	Executive Director	4/23/2021	T3 - Long Term Projections	Review PREPA NOV draft notification letter	0.40	810.00	324.00
Stricklin, Todd	Senior	4/23/2021	T3 - Creditor Mediation Support	Redacted	1.20	405.00	486.00
Tague, Robert	Executive Director	4/23/2021	T3 - Long Term Projections	Review proposed legislative bills related to real estate scoring	0.40	810.00	324.00
Tague, Robert	Executive Director	4/23/2021	T3 - Long Term Projections	Review proposed timeline for PREPA NOV reviews	0.30	810.00	243.00
Berger, Daniel L.	Manager	4/23/2021	T3 - Long Term Projections	Review real time indicators time in detail SLIDE 1 (redo some calculations to make sure they are correct, analyst has repeatedly included errors in this section of the presentation)	1.30	595.00	773.50
Berger, Daniel L.	Manager	4/23/2021	T3 - Long Term Projections	Review real time indicators time in detail SLIDE 2	0.40	595.00	238.00
Panagiotakis, Sofia	Senior Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Burr, Jeremy	Manager	4/23/2021	T3 - Long Term Projections	Review the gaming commission budget allocation in the to identify changes to the CW fiscal plan recently certified	1.10	595.00	654.50
Berger, Daniel L.	Manager	4/23/2021	T3 - Long Term Projections	Review trust fund balance slide for monthly economic update for FOMB	0.60	595.00	357.00
Kebhaj, Suhaib	Senior	4/23/2021	T3 - Long Term Projections	Review updated estimates of counterfactual growth in Act 20 industries, in absence of the tax incentive policy	0.80	445.00	356.00
Kebhaj, Suhaib	Senior	4/23/2021	T3 - Long Term Projections	Review updated unemployment slides for monthly economic update	0.60	445.00	267.00
Santambrogio, Juan	Executive Director	4/23/2021	T3 - Creditor Mediation Support	Redacted	1.30	810.00	1,053.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mullins, Daniel R	Executive Director	4/23/2021	T3 - Long Term Projections	Review Video Lotter Terminals Excel table labels and response to FOMB questions	0.60	810.00	486.00
Meisel, Daniel	Staff	4/23/2021	T3 - Long Term Projections	Review Malvern prep schools leases for use as school leasing practices case study and summarized key findings.	1.10	245.00	269.50
Good JR, Clark E	Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.60	519.00	311.40
Knapp, Nicole Penelope	Senior	4/23/2021	T3 - Long Term Projections	Revise employment forecast for Puerto Rico if Act 20 were to not have been passed	1.80	445.00	801.00
Dubinsky, Shawn	Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Knapp, Nicole Penelope	Senior	4/23/2021	T3 - Long Term Projections	Revise property tax estimate for loss of revenue in Puerto Rico if Act 20 were not to have been passed.	2.90	445.00	1,290.50
Good JR, Clark E	Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR, Clark E	Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Good JR, Clark E	Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR, Clark E	Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.60	519.00	311.40
Good JR, Clark E	Manager	4/23/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Berger, Daniel L.	Manager	4/23/2021	T3 - Long Term Projections	Review and amend executive summary slide for monthly economic update for FOMB	0.60	595.00	357.00
Meisel, Daniel	Staff	4/23/2021	T3 - Long Term Projections	Search for case studies of best practices for leases charter schools.	0.50	245.00	122.50
Knapp, Nicole Penelope	Senior	4/23/2021	T3 - Long Term Projections	Summarize results of Global Intangible Low-Taxed Income analysis in a PowerPoint presentation	1.10	445.00	489.50
Meisel, Daniel	Staff	4/23/2021	T3 - Long Term Projections	Summarize key terms and findings from leases of various DC region charter schools for use in leading practices analysis.	1.80	245.00	441.00
Yodice, Frank	Senior	4/23/2021	T3 - Long Term Projections	Update COVID relief slide presentation to reflect updates and changes to COVID relief allocation file	1.20	445.00	534.00
Yodice, Frank	Senior	4/23/2021	T3 - Long Term Projections	Update CRF data in COVID relief allocation file to reflect most recent data from AAFAF	0.50	445.00	222.50
Knapp, Nicole Penelope	Senior	4/23/2021	T3 - Long Term Projections	Update personal income slide in monthly economic update for April	1.20	445.00	534.00
Lavrov, Eugene	Senior Manager	4/23/2021	T3 - Long Term Projections	Update presentation for the strategy meeting and review summary slide	1.00	720.00	720.00
Soutendijk, Tyler	Staff	4/23/2021	T3 - Long Term Projections	Update Real Time Indicator dashboard with new data for Puerto Rico Monthly Economic Update PowerPoint	1.40	245.00	343.00
Soutendijk, Tyler	Staff	4/23/2021	T3 - Long Term Projections	Update source data for Discover Puerto Rico, Google Trends indicators that flow into Puerto Rico Economic Monitor	1.40	245.00	343.00
Knapp, Nicole Penelope	Senior	4/23/2021	T3 - Long Term Projections	Update unemployment slide 5 in monthly economic update for April	1.30	445.00	578.50
Thind, Jehan	Senior Manager	4/23/2021	T3 - Long Term Projections	Work on Task 3 broadband document outline	0.80	720.00	576.00
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform first level testing of Ports Authority account X-ERS at Banco de Desarrollo Economico (BDE) as of 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform first level testing of Government Development Bank For Puerto Rico account X-ERS at Banco de Desarrollo Economico (BDE) as of 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform first level testing of Land Administration account X-ERS at Banco de Desarrollo Economico (BDE) as of 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform first level testing of Housing Financing Authority account X-ERS at Banco de Desarrollo Economico (BDE) as of 03/31/21 testing period.	0.10	445.00	44.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform first level testing of Highway and Transportation Authority account X-ERS at Banco de Desarrollo Economico (BDE) as of 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Prepare draft email to Public Buildings Authority to follow up on restriction information as of 04/23/2021 for 03/31/2021 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Send email to Public Buildings Authority to follow up on restriction information as of 04/23/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Treasury to follow up on bank account information as of 04/23/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Send email to Department of Treasury to follow up on bank account information as of 04/23/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Mairena, Daisy	Staff	4/23/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/23/2021 for Electric Power Authority (PREPA) for the March 31, 2021 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	4/23/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/23/2021 for 911 Emergency System Bureau for the March 31, 2021 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	4/23/2021	T3 - Plan of Adjustment	Update testing file of accounts reviewed as of 4/23/2021 to maintain accurate record of accounts tested for efficient reporting for the March 31, 2021 testing period.	0.90	245.00	220.50
Venkatramanan, Siddhu	Manager	4/23/2021	T3 - Plan of Adjustment	Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream as of 4/23/2021	2.30	595.00	1,368.50
Chawla, Sonia	Manager	4/23/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Chan (EY) to discuss status of bank balance testing for the March 31, 2021, rollforward period as of 04/23/2021.	0.30	595.00	178.50
Chawla, Sonia	Manager	4/23/2021	T3 - Plan of Adjustment	Perform analysis to identify accounts for third level review over 03/31/2021 cash balances.	2.10	595.00	1,249.50
Chan, Jonathan	Manager	4/23/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Chan (EY) to discuss status of bank balance testing for the March 31, 2021, rollforward period as of 04/23/2021.	0.30	595.00	178.50
Thomas, Richard I	Partner/Principal	4/23/2021	T3 - Plan of Adjustment	Review analysis of December 31, 2020 balances data extracted for Proskauer.	0.20	870.00	174.00
Mairena, Daisy	Staff	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 8 to 53 of 54 account balances held by the Puerto Rico Sales Tax Financing Corporation (COFINA) at BNY Mellon as of the 03/31/21 testing period.	3.20	245.00	784.00
Mairena, Daisy	Staff	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 15 to 56 of 56 account balances held by the Highway and Transportation Authority at BNY Mellon as of the 03/31/21 testing period.	2.90	245.00	710.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 3 to 3 of 3 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Oriental Bank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 20 to 23 of 25 account balances held by the Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Ports Authority at Banco de Desarrollo Economico (BDE) as of the 03/31/21 testing period.	0.10	445.00	44.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 4 account balances held by the Ports Authority at BNY Mellon as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 4 to 4 of 4 account balances held by the Electric Power Authority (PREPA) at Oriental Bank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Government Development Bank For Puerto Rico at Banco de Desarrollo Economico (BDE) as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Government Development Bank For Puerto Rico at Oriental Bank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Metropolitan Bus Authority at Scotiabank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 9 of 14 account balances held by the University of Puerto Rico at BNY Mellon as of the 03/31/21 testing period.	0.90	445.00	400.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 2 account balances held by the University of Puerto Rico at Voya as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Land Administration at Banco de Desarrollo Economico (BDE) as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 7 account balances held by the Tourism Company at Scotiabank as of the 03/31/21 testing period.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 8 to 8 of 9 account balances held by the Forensics Science Bureau at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 3 account balances held by the Fine Arts Center Corporation at Oriental Bank as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 5 of 5 account balances held by the Government Ethics Office at Banco Popular as of the 03/31/21 testing period.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 2 account balances held by the Government Ethics Office at First Bank as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 17 to 18 of 18 account balances held by the Economic Development Bank for Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 2 of 2 account balances held by the Economic Development Bank for Puerto Rico at Citibank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 3 account balances held by the Office of the Solicitor - Special Independent Prosecutor at First Bank as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Authority for the Financing of Industrial, Tourist, Educational, Medical and Environmental Control Facilities at Oriental Bank as of the 03/31/21 testing period.	0.10	445.00	44.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 111 to 121 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	1.10	445.00	489.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Housing Financing Authority at Banco de Desarrollo Economico (BDE) as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 3 to 4 of 4 account balances held by the Project Corporation ENLACE Cano Martin Pena at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 2 of 2 account balances held by the Ponce Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 6 of 7 account balances held by the Convention Center District Authority of Puerto Rico at BNY Mellon as of the 03/31/21 testing period.	0.60	445.00	267.00
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Convention Center District Authority of Puerto Rico at First Bank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Puerto Rico Police Bureau at Oriental Bank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Highway and Transportation Authority at Banco de Desarrollo Economico (BDE) as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 3 account balances held by the Highway and Transportation Authority at Banco Santander as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 4 account balances held by the Highway and Transportation Authority at Oriental Bank as of the 03/31/21 testing period.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 12 to 12 of 13 account balances held by the Department of Labor and Human Resources at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 11 to 12 of 12 account balances held by the Insurance Fund State Corporation at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 2 account balances held by the Department of Education at Oriental Bank as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Institute of Puerto Rican Culture at Oriental Bank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Controller's Office at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/23/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Puerto Rico Sales Tax Financing Corporation (COFINA) at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Sanchez-Riveron, Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 42 to 60 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	1.60	245.00	392.00
Sanchez-Riveron, Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 3 of 3 account balances held by the Retirement System of Puerto Rico Judiciary at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 6 to 10 of 11 account balances held by the Retirement System for Employees of the Government and Judiciary Retirement System at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 14 to 14 of 18 account balances held by the Economic Development Bank for Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 12 to 14 of 15 account balances held by the Convention Center District Authority of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 122 to 127 of 131 account balances held by the University of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 5 to 5 of 5 account balances held by the Administration for the Development of Agricultural Enterprises at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 82 to 84 of 84 account balances held by the Municipal Finance Corporation (COFIM) at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 40 to 48 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.90	245.00	220.50
Sanchez-Riveron, Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 14 to 18 of 25 account balances held by the Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 18 to 20 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Industrial Development Company at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 40 to 46 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.70	245.00	171.50
Sanchez-Riveron, Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 5 to 5 of 6 account balances held by the Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 4 to 4 of 4 account balances held by the Teacher Retirement System at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 9 to 9 of 9 account balances held by the Department of Housing at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 5 to 7 of 10 account balances held by the Solid Waste Authority at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 6 of 7 account balances held by the Public Buildings Authority at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 5 of 5 account balances held by the Public Private Partnership Authority at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 8 to 9 of 9 account balances held by the Fine Arts Center Corporation at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 8 to 9 of 9 account balances held by the Automobile Accident Compensation Administration at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 11 to 11 of 12 account balances held by the Land Authority de Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 19 to 20 of 23 account balances held by the Health Insurance Administration at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 19 to 19 of 20 account balances held by the Trade and Export Company at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 3 of 3 account balances held by the Institute of Puerto Rican Culture at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 7 to 8 of 8 account balances held by the Tourism Company at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 11 to 11 of 11 account balances held by the Highway and Transportation Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 4 to 4 of 4 account balances held by the Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 4 to 4 of 7 account balances held by the Company for the Integral Development of the Cantera Peninsula at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 5 to 6 of 26 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Educational Research and Medical Services Center for Diabetes at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 11 to 13 of 19 account balances held by the Comprehensive Cancer Center at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 6 to 8 of 8 account balances held by the Medical Services Administration at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 4 of 6 account balances held by the Cardiovascular Center of Puerto Rico and the Caribbean Corporation at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 4 account balances held by the Culebra Conservation and Development Authority at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 3 of 4 account balances held by the 911 Emergency System Bureau at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 49 to 58 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.90	595.00	535.50
Chan,Jonathan	Manager	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Department of Family at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Department of Education at Banco Popular as of the 03/31/21 testing period.	0.30	595.00	178.50
Chan,Jonathan	Manager	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 8 to 10 of 10 account balances held by the Solid Waste Authority at Banco Popular as of the 03/31/21 testing period.	0.30	595.00	178.50
Chan,Jonathan	Manager	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 4 of 4 account balances held by the Socioeconomic Development of the Family Administration at Banco Popular as of the 03/31/21 testing period.	0.40	595.00	238.00
Chan,Jonathan	Manager	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 61 to 92 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	2.70	595.00	1,606.50
Chan,Jonathan	Manager	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 7 to 17 of 26 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	1.10	595.00	654.50
Chan,Jonathan	Manager	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 4 of 4 account balances held by the Puerto Rico Energy Commission at Banco Popular as of the 03/31/21 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 15 to 15 of 18 account balances held by the Economic Development Bank for Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 8 to 8 of 12 account balances held by the Insurance Fund State Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 11 to 11 of 13 account balances held by the Department of Labor and Human Resources at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/23/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 14 to 15 of 19 account balances held by the Comprehensive Cancer Center at Banco Popular as of the 03/31/21 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	4/23/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Department of Treasury at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	4/23/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 10 accounts held by the Housing Financing Authority at Banco Popular as of 03/31/21 testing period.	0.40	595.00	238.00
Chawla,Sonia	Manager	4/23/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Municipal Finance Corporation (COFIM) at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	4/23/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Fiscal Agency & Financial Advisory Authority (AAFAF) at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	4/23/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Department of Justice – Office of Inspector General at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	4/23/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 3 accounts held by the Tourism Company at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	4/23/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the School of Plastic Arts and Design at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	4/23/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Land Authority de Puerto Rico at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	4/23/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Government Development Bank For Puerto Rico at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Neziroski,David	Staff	4/23/2021	T3 - Fee Applications / Retention	Continue to prepare the interim application	1.40	245.00	343.00
Good JR,Clark E	Manager	4/24/2021	T3 - Creditor Mediation Support	Redacted	1.40	519.00	726.60
Good JR,Clark E	Manager	4/24/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Good JR,Clark E	Manager	4/24/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Good JR,Clark E	Manager	4/24/2021	T3 - Creditor Mediation Support	Redacted	0.60	519.00	311.40
Good JR,Clark E	Manager	4/24/2021	T3 - Creditor Mediation Support	Redacted	1.30	519.00	674.70
Good JR,Clark E	Manager	4/24/2021	T3 - Creditor Mediation Support	Redacted	1.90	519.00	986.10
Good JR,Clark E	Manager	4/24/2021	T3 - Creditor Mediation Support	Redacted	1.30	519.00	674.70
Tague,Robert	Executive Director	4/24/2021	T3 - Creditor Mediation Support	Redacted	1.30	810.00	1,053.00
Tague,Robert	Executive Director	4/24/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Good JR,Clark E	Manager	4/24/2021	T3 - Creditor Mediation Support	Redacted	2.20	519.00	1,141.80
Good JR,Clark E	Manager	4/24/2021	T3 - Creditor Mediation Support	Redacted	1.40	519.00	726.60
Good JR,Clark E	Manager	4/24/2021	T3 - Creditor Mediation Support	Redacted	1.20	519.00	622.80
Good JR,Clark E	Manager	4/25/2021	T3 - Creditor Mediation Support	Redacted	1.70	519.00	882.30
Zipfel,Nathan	Staff	4/25/2021	T3 - Long Term Projections	Amend PR Internal deck summarizing potential HR2 energy funding allocation	2.50	245.00	612.50
Good JR,Clark E	Manager	4/25/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Tague,Robert	Executive Director	4/25/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Santambrogio,Juan	Executive Director	4/25/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Malhotra,Gaurav	Partner/Principal	4/25/2021	T3 - Creditor Mediation Support	Redacted	1.20	870.00	1,044.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	4/25/2021	T3 - Creditor Mediation Support	Redacted	1.20	870.00	1,044.00
Good JR,Clark E	Manager	4/25/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Good JR,Clark E	Manager	4/25/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR,Clark E	Manager	4/25/2021	T3 - Creditor Mediation Support	Redacted	1.90	519.00	986.10
Soutendijk,Tyler	Staff	4/26/2021	T3 - Long Term Projections	Amend approach to calculating growth in Google Trends indicators in Puerto Rico Economic Monitor index	1.10	245.00	269.50
Mullins,Daniel R	Executive Director	4/26/2021	T3 - Long Term Projections	Amend EITC out reach slide deck	0.60	810.00	486.00
Mullins,Daniel R	Executive Director	4/26/2021	T3 - Long Term Projections	Amend Fiscal Note 34 slot machine formula and content prior to transmitting to FOMB	0.80	810.00	648.00
Mullins,Daniel R	Executive Director	4/26/2021	T3 - Long Term Projections	Amend Fiscal Note S. 278 (Child Care Tax Credit) final version for transmittal to FOMB	0.70	810.00	567.00
Mullins,Daniel R	Executive Director	4/26/2021	T3 - Long Term Projections	Amend Historic Property Tax Credit 204 letter based on Fiscal Note 113	0.90	810.00	729.00
Tan,Riyandi	Manager	4/26/2021	T3 - Long Term Projections	Analyze FY23 future department of education funding ratio against total commonwealth budget.	1.20	595.00	714.00
Nguyen,Jimmy Hoang Huy	Staff	4/26/2021	T3 - Creditor Mediation Support	Redacted	1.70	271.00	460.70
Meisel,Daniel	Staff	4/26/2021	T3 - Long Term Projections	Prepare parts of a discussion guide for upcoming meeting with PBA that includes questions related to internal processes and leasing benchmarks.	1.50	245.00	367.50
Meisel,Daniel	Staff	4/26/2021	T3 - Long Term Projections	Assist in preparing parts of a discussion guide for upcoming meeting with PRDE that includes questions related to internal processes, operating and maintenance expenses, and leasing procedures.	1.10	245.00	269.50
Almbaid,Nahla	Staff	4/26/2021	T3 - Long Term Projections	Review and update unemployment slides for monthly economic updates	2.40	245.00	588.00
Angeles Paz,Ferny	Staff	4/26/2021	T3 - Long Term Projections	Compile notes and develop summarized talking points to be shared with the rest of the team	0.40	245.00	98.00
Kebhaj,Suhaib	Senior	4/26/2021	T3 - Long Term Projections	Compile research on positives of central tax administration	2.60	445.00	1,157.00
Kebhaj,Suhaib	Senior	4/26/2021	T3 - Long Term Projections	Compile research on positives of decentralized tax administration	2.40	445.00	1,068.00
Gelfond,Hilary	Staff	4/26/2021	T3 - Long Term Projections	Compile research on state administration practices for individual income tax across jurisdictions	2.90	245.00	710.50
Gelfond,Hilary	Staff	4/26/2021	T3 - Long Term Projections	Compile research on state administration practices for sales and use tax across jurisdictions	2.90	245.00	710.50
Yang,Tianyi	Manager	4/26/2021	T3 - Long Term Projections	Continue to research federal and state broadband programs	1.10	595.00	654.50
Nguyen,Jimmy Hoang Huy	Staff	4/26/2021	T3 - Creditor Mediation Support	Redacted	2.10	271.00	569.10
Edwards,Daniel	Manager	4/26/2021	T3 - Long Term Projections	Review discussion guide for meeting with PBA that includes questions related to internal processes and leasing benchmarks.	1.00	595.00	595.00
Leonis,Temisan	Senior	4/26/2021	T3 - Long Term Projections	Draft Appendices section of the Medical Student Loan Forgiveness Program RFP.	0.30	445.00	133.50
Leonis,Temisan	Senior	4/26/2021	T3 - Long Term Projections	Draft Description of the Engagement section of the Medical Student Loan Forgiveness Program RFP.	1.20	445.00	534.00
Leonis,Temisan	Senior	4/26/2021	T3 - Long Term Projections	Draft Description of the Procurement Process section of the Medical Student Loan Forgiveness Program RFP.	0.70	445.00	311.50
Leonis,Temisan	Senior	4/26/2021	T3 - Long Term Projections	Draft Disclosures section of the Medical Student Loan Forgiveness Program RFP.	0.80	445.00	356.00
Leonis,Temisan	Senior	4/26/2021	T3 - Long Term Projections	Draft Evaluation Process and Criteria section of the Medical Student Loan Forgiveness Program RFP.	1.30	445.00	578.50
Leonis,Temisan	Senior	4/26/2021	T3 - Long Term Projections	Draft Financial Proposal section of the Medical Student Loan Forgiveness Program RFP.	0.30	445.00	133.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Leonis,Temisan	Senior	4/26/2021	T3 - Long Term Projections	Draft Forms section of the Medical Student Loan Forgiveness Program RFP.	1.80	445.00	801.00
Leonis,Temisan	Senior	4/26/2021	T3 - Long Term Projections	Draft Introduction section of the Medical Student Loan Forgiveness Program RFP.	1.40	445.00	623.00
Hartman,Bryan A	Manager	4/26/2021	T3 - Long Term Projections	Prepare a draft of presentation slides for Camila Ortiz (Promesa) and Maria Lopez (Promesa) regarding data of non-teachers currently contributing to social security	0.90	519.00	467.10
Leonis,Temisan	Senior	4/26/2021	T3 - Long Term Projections	Draft Proposal submittal requirements section of the Medical Student Loan Forgiveness Program RFP.	1.10	445.00	489.50
Jacobsen,Katherine Anne	Senior	4/26/2021	T3 - Plan of Adjustment	Draft section for disclosure statement risk factors on potential risks to tax revenue if there was possibility of Hacienda's staff and resources being reduced	1.30	445.00	578.50
Jacobsen,Katherine Anne	Senior	4/26/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to airport grants from CARES Act	1.90	445.00	845.50
Jacobsen,Katherine Anne	Senior	4/26/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to public transportation from CARES Act	1.70	445.00	756.50
Leonis,Temisan	Senior	4/26/2021	T3 - Long Term Projections	Draft Technical Proposal section of the Medical Student Loan Forgiveness Program RFP.	1.70	445.00	756.50
Zipfel,Nathan	Staff	4/26/2021	T3 - Long Term Projections	Amend PR Internal deck summarizing potential HR2 energy funding allocation	2.60	245.00	637.00
Heath,Emma	Senior Manager	4/26/2021	T3 - Long Term Projections	Email correspondence with C. Estill (EY) regarding maintenance of effort requirements of ARP for higher ed.	0.30	720.00	216.00
Heath,Emma	Senior Manager	4/26/2021	T3 - Long Term Projections	Email reply to P. Vaccaro (EY) regarding maintenance of effort calculation for PRDE	0.20	720.00	144.00
Heath,Emma	Senior Manager	4/26/2021	T3 - Long Term Projections	Email to H. Morales (FOMB) regarding updated slide of fiscal plan presentation regarding COVID-19 relief.	0.30	720.00	216.00
Heath,Emma	Senior Manager	4/26/2021	T3 - Long Term Projections	Email to J. Mejia (FOMB) regarding provisions of Low Income Household Water Assistance Program (LIHWAP) under CRRSA and ARP	0.60	720.00	432.00
Heath,Emma	Senior Manager	4/26/2021	T3 - Long Term Projections	Email to P. Vaccaro (EY) regarding review of maintenance of effort calculation for PRDE.	0.20	720.00	144.00
Heath,Emma	Senior Manager	4/26/2021	T3 - Long Term Projections	Email to V. Chemtob (EY) regarding cash account analysis required to be conducted on PRIDCO account	0.40	720.00	288.00
Barati Stec,Izabella	Manager	4/26/2021	T3 - Long Term Projections	Finalize / respond to comments and editing the Fiscal note on HB 28, airline incentives	0.70	595.00	416.50
Barati Stec,Izabella	Manager	4/26/2021	T3 - Long Term Projections	Finalize / respond to comments and editing the fiscal note on HB 456, tax credit for sale of abandoned properties	2.20	595.00	1,309.00
Barati Stec,Izabella	Manager	4/26/2021	T3 - Long Term Projections	Finalize / respond to comments and editing the fiscal note on RC 17, changing in the distributing of slot machine revenues	1.80	595.00	1,071.00
Berger,Daniel L.	Manager	4/26/2021	T3 - Long Term Projections	Repair errors in PREM index excel sheet that feeds into slide deck for monthly economic update	1.10	595.00	654.50
Gelfond,Hilary	Staff	4/26/2021	T3 - Long Term Projections	Identify current state of Puerto Rico cooperative tax collection and summarize findings in memo	1.20	245.00	294.00
Powell,Marc	Executive Director	4/26/2021	T3 - Long Term Projections	Medical Fund - Do detail read and comparison with prior RFPs of RFP for Medical Student Loan Forgiveness Program	3.80	810.00	3,078.00
Mira,Francisco Jose	Senior Manager	4/26/2021	T3 - Long Term Projections	Medical Fund - edit formatting of RFP Medical Student Loan Forgiveness Program	1.30	720.00	936.00
Mira,Francisco Jose	Senior Manager	4/26/2021	T3 - Long Term Projections	Participate in a call with M Lopez (FOMB), M Arcadia (FOMB), M Powell (EY), F Mira (EY), E Lavrov (EY), F Pate (EY), M Bonnet (EY), A Stanton (EY), and F Angeles (EY) to discuss the Medical Student Loan Forgiveness RFP and agree on next steps	0.40	720.00	288.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Powell,Marc	Executive Director	4/26/2021	T3 - Long Term Projections	Participate in a call with M Lopez (FOMB), M Arcadia (FOMB), M Powell (EY), F Mira (EY), E Lavrov (EY), F Pate (EY), M Bonnet (EY), A Stanton (EY), and F Angeles (EY) to discuss the Medical Student Loan Forgiveness RFP and agree on next steps	0.40	810.00	324.00
Nagarajan,Snigdha	Staff	4/26/2021	T3 - Long Term Projections	Prepare cleaned data with unique tenant IDs and tenant names	0.60	245.00	147.00
Mullins,Daniel R	Executive Director	4/26/2021	T3 - Long Term Projections	Participate in a call with A Chepenik (EY), D Mullins (EY), J Mackie (EY), E Lavrov (EY), H Gelford (EY), and F Angeles (EY) to discuss preliminary GILTI analysis impact and develop talking points to be shared with N Jaresko	0.70	810.00	567.00
Mackie,James	Executive Director	4/26/2021	T3 - Long Term Projections	Participate in a call with A Chepenik (EY), D Mullins (EY), J Mackie (EY), E Lavrov (EY), H Gelford (EY), and F Angeles (EY) to discuss preliminary GILTI analysis impact and develop talking points to be shared with N Jaresko	0.70	810.00	567.00
Lavrov,Eugene	Senior Manager	4/26/2021	T3 - Long Term Projections	Participate in a call with A Chepenik (EY), D Mullins (EY), J Mackie (EY), E Lavrov (EY), H Gelford (EY), and F Angeles (EY) to discuss preliminary GILTI analysis impact and develop talking points to be shared with N Jaresko	0.70	720.00	504.00
Chepenik,Adam Brandon	Partner/Principal	4/26/2021	T3 - Long Term Projections	Participate in a call with A Chepenik (EY), D Mullins (EY), J Mackie (EY), E Lavrov (EY), H Gelford (EY), and F Angeles (EY) to discuss preliminary GILTI analysis impact and develop talking points to be shared with N Jaresko	0.70	870.00	609.00
Angeles Paz,Ferny	Staff	4/26/2021	T3 - Long Term Projections	Participate in a call with A Chepenik (EY), D Mullins (EY), J Mackie (EY), E Lavrov (EY), H Gelford (EY), and F Angeles (EY) to discuss preliminary GILTI analysis impact and develop talking points to be shared with N Jaresko	0.70	245.00	171.50
Gelfond,Hilary	Staff	4/26/2021	T3 - Long Term Projections	Participate in a call with A Chepenik (EY), D Mullins (EY), J Mackie (EY), E Lavrov (EY), H Gelford (EY), and F Angeles (EY) to discuss preliminary GILTI analysis impact and develop talking points to be shared with N Jaresko	0.70	245.00	171.50
Angeles Paz,Ferny	Staff	4/26/2021	T3 - Long Term Projections	Participate in a call with M Lopez (FOMB), M Arcadia (FOMB), M Powell (EY), F Mira (EY), E Lavrov (EY), F Pate (EY), M Bonnet (EY), A Stanton (EY), and F Angeles (EY) to discuss the Medical Student Loan Forgiveness RFP and agree on next steps	0.40	245.00	98.00
Lavrov,Eugene	Senior Manager	4/26/2021	T3 - Long Term Projections	Participate in a call with M Lopez (FOMB), M Arcadia (FOMB), M Powell (EY), F Mira (EY), E Lavrov (EY), F Pate (EY), M Bonnet (EY), A Stanton (EY), and F Angeles (EY) to discuss the Medical Student Loan Forgiveness RFP and agree on next steps	0.40	720.00	288.00
Stanton,Alexandra Marie	Senior	4/26/2021	T3 - Long Term Projections	Participate in a call with M Lopez (FOMB), M Arcadia (FOMB), M Powell (EY), F Mira (EY), E Lavrov (EY), F Pate (EY), M Bonnet (EY), A Stanton (EY), and F Angeles (EY) to discuss the Medical Student Loan Forgiveness RFP and agree on next steps	0.40	445.00	178.00
Pate,Francesca	Senior Manager	4/26/2021	T3 - Long Term Projections	Participate in a call with M Lopez (FOMB), M Arcadia (FOMB), M Powell (EY), F Mira (EY), E Lavrov (EY), F Pate (EY), M Bonnet (EY), A Stanton (EY), and F Angeles (EY) to discuss the Medical Student Loan Forgiveness RFP and agree on next steps	0.40	720.00	288.00
Bonnet,Margaret Bernadette	Senior	4/26/2021	T3 - Long Term Projections	Participate in a call with M Lopez (FOMB), M Arcadia (FOMB), M Powell (EY), F Mira (EY), E Lavrov (EY), F Pate (EY), M Bonnet (EY), A Stanton (EY), and F Angeles (EY) to discuss the Medical Student Loan Forgiveness RFP and agree on next steps	0.40	445.00	178.00
Tan,Riyandi	Manager	4/26/2021	T3 - Long Term Projections	Participate in a call with R. Tan (EY), J. Gonzalez-Garilletti (McKinsey) and A. Pagola (McKinsey) to revise PayGo changes in FY22 Fiscal Plan.	0.40	595.00	238.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Gregoire,Alexandra	Manager	4/26/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA/PRDE school analysis and applicable external case studies	0.90	595.00	535.50
Meisel,Daniel	Staff	4/26/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA/PRDE school analysis and applicable external case studies	0.90	245.00	220.50
Federer,Joshua Lee	Staff	4/26/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA/PRDE school analysis and applicable external case studies	0.90	245.00	220.50
Chen,Shi	Senior	4/26/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), K Chen (EY), D Meisel (EY) and J Federer (EY) to discuss PBA/PRDE school analysis and applicable external case studies	0.90	445.00	400.50
Heath,Emma	Senior Manager	4/26/2021	T3 - Long Term Projections	Participate in call with C. Estill (FOMB), E. Heath (EY) and K. Jacobsen (EY) regarding maintenance of effort requirements of ARP for higher ed.	0.20	720.00	144.00
Jacobsen,Katherine Anne	Senior	4/26/2021	T3 - Long Term Projections	Participate in call with C. Estill (FOMB), E. Heath (EY) and K. Jacobsen (EY) regarding maintenance of effort requirements of ARP for higher ed.	0.20	445.00	89.00
Good JR,Clark E	Manager	4/26/2021	T3 - Long Term Projections	Participate in call with E Stuber (EY), C Good (EY), and J Nguyen (EY) to discuss TRS benefit calculation verification to assess consistency of service calculations with current benefit understanding	0.60	519.00	311.40
Nguyen,Jimmy Hoang Huy	Staff	4/26/2021	T3 - Long Term Projections	Participate in call with E Stuber (EY), C Good (EY), and J Nguyen (EY) to discuss TRS benefit calculation verification to assess consistency of service calculations with current benefit understanding	0.60	271.00	162.60
Stuber,Emily Grace	Senior	4/26/2021	T3 - Long Term Projections	Participate in call with E Stuber (EY), C Good (EY), and J Nguyen (EY) to discuss TRS benefit calculation verification to assess consistency of service calculations with current benefit understanding	0.60	405.00	243.00
Heath,Emma	Senior Manager	4/26/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding tax collection risk paragraph of disclosure statement	0.20	720.00	144.00
Jacobsen,Katherine Anne	Senior	4/26/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding tax collection risk paragraph of disclosure statement	0.20	445.00	89.00
Yodice,Frank	Senior	4/26/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY) to discuss the creation, maintenance, and distribution of a COVID relief spending template that can be provided to local PR agencies for more accurate relief spending tracking.	0.60	445.00	267.00
Heath,Emma	Senior Manager	4/26/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY) to discuss the creation, maintenance, and distribution of a COVID relief spending template that can be provided to local PR agencies for more accurate relief spending tracking.	0.60	720.00	432.00
Jacobsen,Katherine Anne	Senior	4/26/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY) to discuss the creation, maintenance, and distribution of a COVID relief spending template that can be provided to local PR agencies for more accurate relief spending tracking.	0.60	445.00	267.00
Good JR,Clark E	Manager	4/26/2021	T3 - Creditor Mediation Support	Redacted	1.10	519.00	570.90
Nguyen,Jimmy Hoang Huy	Staff	4/26/2021	T3 - Creditor Mediation Support	Redacted	1.10	271.00	298.10
Meisel,Daniel	Staff	4/26/2021	T3 - Long Term Projections	Participate in call with K Chen (EY) and D Meisel (EY) and J Federer (EY) to discuss strategies for determining PBA/PRDE school market rents.	1.00	245.00	245.00
Federer,Joshua Lee	Staff	4/26/2021	T3 - Long Term Projections	Participate in call with K Chen (EY) and D Meisel (EY) and J Federer (EY) to discuss strategies for determining PBA/PRDE school market rents.	1.00	245.00	245.00
Chen,Shi	Senior	4/26/2021	T3 - Long Term Projections	Participate in call with K Chen (EY) and D Meisel (EY) and J Federer (EY) to discuss strategies for determining PBA/PRDE school market rents.	1.00	445.00	445.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky,Shawn	Manager	4/26/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Burr,Jeremy	Manager	4/26/2021	T3 - Long Term Projections	Participate in call with R Weigal (Ankura) and J Burr (EY) to discuss the SUT build in the CW Fiscal Plan to be included in the COFINA	0.20	595.00	119.00
Tague,Robert	Executive Director	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00
Dubinsky,Shawn	Manager	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Good JR,Clark E	Manager	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.50	519.00	259.50
Levy,Sheva R	Partner/Principal	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.50	721.00	360.50
Good JR,Clark E	Manager	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.20	519.00	103.80
Levy,Sheva R	Partner/Principal	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.20	721.00	144.20
Levy,Sheva R	Partner/Principal	4/26/2021	T3 - Plan of Adjustment	Participate in call with S Levy (EY), M Lopez (FOMB), C Ortiz (FOMB) and C Tirado Soto (ERS) to discuss pension ballots	0.40	721.00	288.40
Panagiotakis,Sofia	Senior Manager	4/26/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to discuss the FY23 budget to FP estimate.	0.90	720.00	648.00
LeBlanc,Samantha	Senior	4/26/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to discuss the FY23 budget to FP estimate.	0.90	445.00	400.50
Tan,Riyandi	Manager	4/26/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), R Tan (EY), and S LeBlanc (EY) to discuss the FY23 budget to FP estimate.	0.90	595.00	535.50
Tague,Robert	Executive Director	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00
Dubinsky,Shawn	Manager	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Good JR,Clark E	Manager	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.50	519.00	259.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Canter,Matthew Alan	Manager	4/26/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) D Edwards (EY) A Gregoire (EY) about the status of the PBA school analysis and workstream	0.50	595.00	297.50
Gregoire,Alexandra	Manager	4/26/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) D Edwards (EY) A Gregoire (EY) about the status of the PBA school analysis and workstream	0.50	595.00	297.50
Edwards,Daniel	Manager	4/26/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) D Edwards (EY) A Gregoire (EY) about the status of the PBA school analysis and workstream	0.50	595.00	297.50
Tague,Robert	Executive Director	4/26/2021	T3 - Long Term Projections	Participate in PREPA meeting to review and discuss PREPA fiscal plan submission and associated notice of violation topics, next steps, with N. Jaresko (FOMB), A. Figuero (FOMB), A. Mahadevan (McK), A. Bielenberg (McK), A. Zapata (FOMB), B Chappuis (McK), C. Chavez (FOMB), F. Hernandez (FOMB), C. Herhold (McK), J. Santambrogio (EY), M. Rogers (FOMB), F. Ludwig-Dehm (McK), R. Rosario (McK), S. Levy (EY), R. Tague (EY), Y. Hickey (FOMB).	1.30	810.00	1,053.00
Santambrogio,Juan	Executive Director	4/26/2021	T3 - Long Term Projections	Participate in PREPA meeting to review and discuss PREPA fiscal plan submission and associated notice of violation topics, next steps, with N. Jaresko (FOMB), A. Figuero (FOMB), A. Mahadevan (McK), A. Bielenberg (McK), A. Zapata (FOMB), B Chappuis (McK), C. Chavez (FOMB), F. Hernandez (FOMB), C. Herhold (McK), J. Santambrogio (EY), M. Rogers (FOMB), F. Ludwig-Dehm (McK), R. Rosario (McK), S. Levy (EY), R. Tague (EY), Y. Hickey (FOMB).	1.30	810.00	1,053.00
Levy,Sheva R	Partner/Principal	4/26/2021	T3 - Long Term Projections	Participate in PREPA meeting to review and discuss PREPA fiscal plan submission and associated notice of violation topics, next steps, with N. Jaresko (FOMB), A. Figuero (FOMB), A. Mahadevan (McK), A. Bielenberg (McK), A. Zapata (FOMB), B Chappuis (McK), C. Chavez (FOMB), F. Hernandez (FOMB), C. Herhold (McK), J. Santambrogio (EY), M. Rogers (FOMB), F. Ludwig-Dehm (McK), R. Rosario (McK), S. Levy (EY), R. Tague (EY), Y. Hickey (FOMB).	1.30	721.00	937.30
Tague,Robert	Executive Director	4/26/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Santambrogio,Juan	Executive Director	4/26/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	4/26/2021	T3 - Creditor Mediation Support	Redacted	1.20	519.00	622.80
Levy,Sheva R	Partner/Principal	4/26/2021	T3 - Creditor Mediation Support	Redacted	1.20	721.00	865.20
Good JR,Clark E	Manager	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.50	519.00	259.50
Dubinsky,Shawn	Manager	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Dubinsky,Shawn	Manager	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Good JR,Clark E	Manager	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Dubinsky,Shawn	Manager	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Good JR,Clark E	Manager	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Tague,Robert	Executive Director	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Levy,Sheva R	Partner/Principal	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.70	721.00	504.70
Chen,Shi	Senior	4/26/2021	T3 - Long Term Projections	Perform PBA/PRDE school analysis and applicable external case studies	2.60	445.00	1,157.00
Nagarajan,Snigdha	Staff	4/26/2021	T3 - Long Term Projections	Perform preliminary data cleaning to incorporate CC credit aging data as a separate tab in the PRIDCO dashboard	1.60	245.00	392.00
Nagarajan,Snigdha	Staff	4/26/2021	T3 - Long Term Projections	Perform review of PRIDCO dashboard before sending across for feedback	0.80	245.00	196.00
Meisel,Daniel	Staff	4/26/2021	T3 - Long Term Projections	Perform additional research into real estate market trends in Puerto Rico Reviewing third party brokerage reports.	0.40	245.00	98.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Glavin,Amanda Jane	Senior	4/26/2021	T3 - Long Term Projections	Prepare additional edits to the RC 43 fiscal note to reflect the range of impacts projected by EY	1.70	445.00	756.50
Kebhaj,Suhaib	Senior	4/26/2021	T3 - Long Term Projections	Prepare analysis of principles of cooperative tax administration	1.90	445.00	845.50
Nagarajan,Snigdha	Staff	4/26/2021	T3 - Long Term Projections	Prepare background data for 'Details' visual	1.40	245.00	343.00
Nagarajan,Snigdha	Staff	4/26/2021	T3 - Long Term Projections	Prepare background data for 'Receivables by Days Due' visual	1.30	245.00	318.50
Nagarajan,Snigdha	Staff	4/26/2021	T3 - Long Term Projections	Prepare background data for 'Tenant Count by Receivables' visual	1.10	245.00	269.50
Federer,Joshua Lee	Staff	4/26/2021	T3 - Long Term Projections	Prepare discussion guide for upcoming meeting with PBA that includes questions related to internal processes and leasing benchmarks	2.00	245.00	490.00
Federer,Joshua Lee	Staff	4/26/2021	T3 - Long Term Projections	Prepare discussion guide for upcoming meeting with PRDE that includes questions related to internal processes, operating and maintenance expenses, and leasing procedures	1.70	245.00	416.50
Rubin,Joshua A.	Staff	4/26/2021	T3 - Long Term Projections	Prepare graph showing small business employment in leisure & entertainment by state indexed to January 2020	1.20	245.00	294.00
Rubin,Joshua A.	Staff	4/26/2021	T3 - Long Term Projections	Prepare graph showing small business employment in the food and beverage industry by state indexed to January 2020	1.20	245.00	294.00
Kebhaj,Suhaib	Senior	4/26/2021	T3 - Long Term Projections	Prepare guidance to staff on preparing a report on cooperative tax administration	0.20	445.00	89.00
Soutendijk,Tyler	Staff	4/26/2021	T3 - Long Term Projections	Prepare inputs for online dashboard displaying results from Puerto Rico Economic Monitor	0.80	245.00	196.00
Nagarajan,Snigdha	Staff	4/26/2021	T3 - Long Term Projections	Prepare measures and metrics for KPI name cards for PRIDCO dashboard	1.50	245.00	367.50
Nagarajan,Snigdha	Staff	4/26/2021	T3 - Long Term Projections	Prepare 'Receivables by Days Due' visual	0.20	245.00	49.00
Yodice,Frank	Senior	4/26/2021	T3 - Long Term Projections	Prepare request to P. Rosario (FOMB) to better understand the raw data used to calculate Puerto Rico's Nutrition Assistance Plan.	0.60	445.00	267.00
Good JR,Clark E	Manager	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Nagarajan,Snigdha	Staff	4/26/2021	T3 - Long Term Projections	Prepare 'Tenant Count by Receivables' visual	0.30	245.00	73.50
Glavin,Amanda Jane	Senior	4/26/2021	T3 - Long Term Projections	Prepare updated charts for the April Monthly Economic Update on the tightened restrictions in Puerto Rico	0.90	445.00	400.50
Glavin,Amanda Jane	Senior	4/26/2021	T3 - Long Term Projections	Prepare updated charts for the April Monthly Economic Update on the US mainlands state COVID 19 restrictions	0.60	445.00	267.00
Zhao,Leqi	Senior	4/26/2021	T3 - Long Term Projections	Refine the likelihood of paying childcare in the analysis table for fiscal note of PS 278	1.10	445.00	489.50
Heath,Emma	Senior Manager	4/26/2021	T3 - Long Term Projections	Reply to email from S. Orouke (McKinsey) regarding EY Parthenon input into PRDE maintenance of effort calculation	0.20	720.00	144.00
Campbell,Nnaji-Semayi	Senior	4/26/2021	T3 - Long Term Projections	Research and note wireless network operating models	2.10	445.00	934.50
Zipfel,Nathan	Staff	4/26/2021	T3 - Long Term Projections	Research HR2 bill energy funding provisions	2.20	245.00	539.00
Soutendijk,Tyler	Staff	4/26/2021	T3 - Long Term Projections	Research new source for COVID comparison data between Puerto Rico and US states	1.80	245.00	441.00
Leonis,Temisan	Senior	4/26/2021	T3 - Long Term Projections	Review AAFAP's request to draft a Medical Student Loan Forgiveness Program RFP.	0.20	445.00	89.00
Glavin,Amanda Jane	Senior	4/26/2021	T3 - Long Term Projections	Review additional sources of slot machine revenues to ensure the \$315 threshold for a special distribution of revenues has not been hit in the past 3 fiscal years	1.60	445.00	712.00
Santambrogio,Juan	Executive Director	4/26/2021	T3 - Long Term Projections	Review analysis of SUT outperformance based on latest fiscal plan projections	0.80	810.00	648.00
Chemtob,Victor	Senior Manager	4/26/2021	T3 - Long Term Projections	Review and analyze PRIDCO debt reserve account materials	0.40	720.00	288.00
Chemtob,Victor	Senior Manager	4/26/2021	T3 - Long Term Projections	Review and provide comments on CW real estate materials	0.70	720.00	504.00
Canter,Matthew Alan	Manager	4/26/2021	T3 - Long Term Projections	Review and provide feedback on the PBA school preliminary analysis and work for week of 4/26 - 4/30	1.40	595.00	833.00
Moran-Eserski,Javier	Senior	4/26/2021	T3 - Long Term Projections	Review April's ERS PayGo municipal invoices to identify which municipalities have PayGo debt	0.80	445.00	356.00
Lavrov,Eugene	Senior Manager	4/26/2021	T3 - Long Term Projections	Review Biden Tax article on GILT1	0.50	720.00	360.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Leonis,Temisan	Senior	4/26/2021	T3 - Long Term Projections	Review Chapter 13.4 (Department of Health) section of the 2020 Certified Fiscal Plan.	0.40	445.00	178.00
Leonis,Temisan	Senior	4/26/2021	T3 - Long Term Projections	Review Chapter 17 (Reduction in appropriations to UPR) section of the 2020 Certified Fiscal Plan.	0.30	445.00	133.50
Heath,Emma	Senior Manager	4/26/2021	T3 - Long Term Projections	Review childcare stabilization provisions of ARP and associated allocations and data from ACF	0.50	720.00	360.00
Mullins,Daniel R	Executive Director	4/26/2021	T3 - Long Term Projections	Review Cooperative Tax administration models of cooperative state/local tax administration for application to Puerto Rico	1.20	810.00	972.00
Mullins,Daniel R	Executive Director	4/26/2021	T3 - Long Term Projections	Review corporate income assessment for competitiveness, compliance and compliance costs relative to states	1.80	810.00	1,458.00
Lavrov,Eugene	Senior Manager	4/26/2021	T3 - Long Term Projections	Review CW Real Estate FOMB Presentation	0.40	720.00	288.00
Kebhaj,Suhaib	Senior	4/26/2021	T3 - Long Term Projections	Review data provided by PRDOL for consistency and accuracy	0.40	445.00	178.00
Tan,Riyandi	Manager	4/26/2021	T3 - Long Term Projections	Review Department of Education maintenance of effort calculations provided by FOMB to comply with funded percentage.	0.80	595.00	476.00
Tan,Riyandi	Manager	4/26/2021	T3 - Long Term Projections	Review different scenarios for department of education maintenance of effort to determine how much additional funding will be necessary to comply and maintain access to federal funding.	0.70	595.00	416.50
Heath,Emma	Senior Manager	4/26/2021	T3 - Plan of Adjustment	Review draft paragraph regarding tax collection risk for disclosure statement	0.30	720.00	216.00
Heath,Emma	Senior Manager	4/26/2021	T3 - Long Term Projections	Review email from S. Orourke (McKinsey) regarding maintenance of effort workstream next steps.	0.20	720.00	144.00
Tague,Robert	Executive Director	4/26/2021	T3 - Long Term Projections	Review final PREPA FP NoV presentation deck prepared for FOMB	0.80	810.00	648.00
Mullins,Daniel R	Executive Director	4/26/2021	T3 - Long Term Projections	Review Fiscal Note 47 for formatting and completion of corrections	0.40	810.00	324.00
Mackie,James	Executive Director	4/26/2021	T3 - Long Term Projections	Review Fiscal Note on Act 278	0.30	810.00	243.00
Glavin,Amanda Jane	Senior	4/26/2021	T3 - Long Term Projections	Review fiscal note RC 43 final draft for review session later in the week	1.40	445.00	623.00
Angeles Paz,Ferny	Staff	4/26/2021	T3 - Long Term Projections	Review FY21 CW Fiscal Plan content related to education loan forgiveness program	0.60	245.00	147.00
Jacobsen,Katherine Anne	Senior	4/26/2021	T3 - Plan of Adjustment	Review Hacienda's description of the Internal Revenue Area bureaus to prepare for drafting a summary of potential risk factors to tax revenue for the disclosure statement	0.70	445.00	311.50
Mullins,Daniel R	Executive Director	4/26/2021	T3 - Long Term Projections	Review initial GLTI estimates of effects for Puerto Rico	0.40	810.00	324.00
Angeles Paz,Ferny	Staff	4/26/2021	T3 - Long Term Projections	Review last Board live meeting from 4/23	2.10	245.00	514.50
Lavrov,Eugene	Senior Manager	4/26/2021	T3 - Long Term Projections	Review latest draft of the AAFAF Medical Student Loan Forgiveness RFP ahead of the call w/ FOMB	0.80	720.00	576.00
Lavrov,Eugene	Senior Manager	4/26/2021	T3 - Long Term Projections	Review latest draft of the GILTI point of view presentation and provide comments per update call	1.20	720.00	864.00
Zhao,Leqi	Senior	4/26/2021	T3 - Long Term Projections	Review law document of Act 169 for fiscal note of Act 169	1.70	445.00	756.50
Zhao,Leqi	Senior	4/26/2021	T3 - Long Term Projections	Review law document of PS 325 for fiscal note of PS 325	1.70	445.00	756.50
Tague,Robert	Executive Director	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Glavin,Amanda Jane	Senior	4/26/2021	T3 - Long Term Projections	Review mainland state COVID restrictions including travel bans and gathering restrictions	1.10	445.00	489.50
Angeles Paz,Ferny	Staff	4/26/2021	T3 - Long Term Projections	Review Medical Student Loan Forgiveness RFP in preparation for upcoming call	2.20	245.00	539.00
Heath,Emma	Senior Manager	4/26/2021	T3 - Long Term Projections	Review NAP disbursement data files provided by FOMB.	0.40	720.00	288.00
Mullins,Daniel R	Executive Director	4/26/2021	T3 - Long Term Projections	Review Opportunity /Gap analysis of Puerto Rico's primary sector and supply chain growth potential as a mechanism for establishing development strategies	0.40	810.00	324.00
Canter,Matthew Alan	Manager	4/26/2021	T3 - Long Term Projections	Review PBA data request list for additional items related to capital expenditures and operating expenses	0.40	595.00	238.00
Tague,Robert	Executive Director	4/26/2021	T3 - Long Term Projections	Review PREPA FP submission made by Govt.	2.20	810.00	1,782.00
Good JR,Clark E	Manager	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.50	519.00	259.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky, Shawn	Manager	4/26/2021	T3 - Long Term Projections	Review press release and article on FOPMB certification of CW and CRIM Fiscal Plan to identify press response and understand update on PREPA restructuring and LUMA update press conference	0.20	595.00	119.00
Mullins, Daniel R	Executive Director	4/26/2021	T3 - Long Term Projections	Review prospects for coordination between Commonwealth and municipalities as a vehicle for reducing compliance costs and improving compliance and revenue collection	0.70	810.00	567.00
Heath, Emma	Senior Manager	4/26/2021	T3 - Long Term Projections	Review provisions of Low Income Household Water Assistance Program (LIHWAP) under CRRSA and ARP.	0.90	720.00	648.00
Glavin, Amanda Jane	Senior	4/26/2021	T3 - Long Term Projections	Review recent changes to Puerto Rico's COVID restrictions including extending the curfew and reducing business capacity	1.30	445.00	578.50
Good JR, Clark E	Manager	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Tague, Robert	Executive Director	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Gelfond, Hilary	Staff	4/26/2021	T3 - Long Term Projections	Review status of doing business econometric analysis	0.60	245.00	147.00
Mackie, James	Executive Director	4/26/2021	T3 - Long Term Projections	Review the effect of Biden Administration's GLTI proposals on Puerto Rico	0.60	810.00	486.00
Moran-Eserski, Javier	Senior	4/26/2021	T3 - Long Term Projections	Review the fiscal note on H.B.456 "Tax and fees deduction for buyers of properties not recently sold" to understand the impact that this proposed law would have on municipal finances	0.30	445.00	133.50
Moran-Eserski, Javier	Senior	4/26/2021	T3 - Long Term Projections	Review the fiscal note on House Bill 28 "Airline Incentives Act" to understand the impact that this proposed law would have on municipal finances	0.40	445.00	178.00
Moran-Eserski, Javier	Senior	4/26/2021	T3 - Long Term Projections	Review the letter to ERS on FY2021 municipal PayGo payment plans	0.30	445.00	133.50
Heath, Emma	Senior Manager	4/26/2021	T3 - Long Term Projections	Review updated slide of fiscal plan presentation regarding COVID-19 relief.	0.20	720.00	144.00
Barati Stec, Izabella	Manager	4/26/2021	T3 - Long Term Projections	Review and commenting on the Fiscal Note on Act 40 sections on the sale of tax credits	2.20	595.00	1,309.00
Good JR, Clark E	Manager	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Dubinsky, Shawn	Manager	4/26/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Barati Stec, Izabella	Manager	4/26/2021	T3 - Long Term Projections	Revise PS 40 (on Act 20 and 22) -- concentration of industries as a result of implementing Act 20	1.30	595.00	773.50
Soutendijk, Tyler	Staff	4/26/2021	T3 - Long Term Projections	Strategize new methodology for growing Google Trends indicators in Puerto Rico Economic Monitor index	0.40	245.00	98.00
Soutendijk, Tyler	Staff	4/26/2021	T3 - Long Term Projections	Strategize new selection methodology for supply-chain sectors in Opportunity Gap Analysis	2.20	245.00	539.00
Latham, Willow Genevieve	Senior	4/26/2021	T3 - Long Term Projections	Task 2 - build out deck for GA welcome package	3.20	445.00	1,424.00
Ramirez, Aaron	Senior	4/26/2021	T3 - Long Term Projections	Task 3 - Draft language detailing Mapping Existing Service Gaps (how do different states define service gaps) and what are the considerations FOMB should be aware of.	3.30	445.00	1,468.50
Ramirez, Aaron	Senior	4/26/2021	T3 - Long Term Projections	Task 3 - Draft language detailing the pros and cons of using the FCC's minimum service threshold & how this relates to PRs previous standards of coverage.	4.10	445.00	1,824.50
Soutendijk, Tyler	Staff	4/26/2021	T3 - Long Term Projections	Update "Non-Real Time Indicators" slide in Monthly Economic Update PowerPoint	0.40	245.00	98.00
Soutendijk, Tyler	Staff	4/26/2021	T3 - Long Term Projections	Update "Select Real Time Indicators" slide in Monthly Economic Update PowerPoint	0.20	245.00	49.00
Knapp, Nicole Penelope	Senior	4/26/2021	T3 - Long Term Projections	Update benefits paid slide in Monthly Economic Update to reflect data through 4/24	1.70	445.00	756.50
Soutendijk, Tyler	Staff	4/26/2021	T3 - Long Term Projections	Update COVID comparison highlights between Puerto Rico and other US states in Monthly Economic Update	1.40	245.00	343.00
Knapp, Nicole Penelope	Senior	4/26/2021	T3 - Long Term Projections	Update PS 40 Fiscal Note draft in the original 3 scenarios to correct property tax calculation	1.40	445.00	623.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Knapp,Nicole Penelope	Senior	4/26/2021	T3 - Long Term Projections	Update PS 40 Fiscal Note workbook in the original 3 scenarios to correct property tax calculation	2.10	445.00	934.50
Yodice, Frank	Senior	4/26/2021	T3 - Long Term Projections	Update table containing ARP urbanized transit allocations with data based on population	0.40	445.00	178.00
Moran-Eserski, Javier	Senior	4/26/2021	T3 - Long Term Projections	Update the letter to ERS on FY2021 municipal PayGo payment plans to incorporate additional edits prior to sharing with legal counsel for review	1.40	445.00	623.00
Moran-Eserski, Javier	Senior	4/26/2021	T3 - Long Term Projections	Update the PayGo analysis to incorporate the latest information provided by ERS relating to municipal PayGo debt	1.30	445.00	578.50
Almbaid, Nahla	Staff	4/26/2021	T3 - Long Term Projections	Update the per state covid impact slide for monthly economic update	1.80	245.00	441.00
Berger, Daniel L.	Manager	4/26/2021	T3 - Long Term Projections	Update underlying data for PREM slide for monthly economic update	0.90	595.00	535.50
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Prepare draft email to Land Authority de Puerto Rico to follow up on bank account information as of 04/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Prepare draft email to Industrial Development Company to follow up on bank account information as of 04/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Prepare draft email to Company for the Integral Development of the Cantera Peninsula to follow up on bank account information as of 04/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Prepare draft email to Metropolitan Bus Authority to follow up on bank account information as of 04/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Prepare draft email to Maritime Transport Authority to follow up on bank account information as of 04/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Prepare draft email to Health Insurance Administration to follow up on bank account information as of 04/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Prepare draft email to Cardiovascular Center of Puerto Rico and the Caribbean Corporation to follow up on bank account information as of 04/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Prepare draft email to National Parks Company of Puerto Rico to follow up on bank account information as of 04/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Prepare draft email to Administration for the Development of Agricultural Enterprises to follow up on bank account information as of 04/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Prepare draft email to Integrated Transport Authority to follow up on bank account information as of 04/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Prepare draft email to Comprehensive Cancer Center to follow up on bank account information as of 04/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Prepare draft email to Model Forest to follow up on bank account information as of 04/26/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Send follow up email to thirteen agencies for pending information as of 4/26/2021 for March 31, 2021, testing period cash balance requests.	1.30	445.00	578.50
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/26/2021.	0.80	445.00	356.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss responses received via email from account holders as of 4/26/2021 for the March 31, 2021 rollforward period.	0.10	445.00	44.50
Mairena, Daisy	Staff	4/26/2021	T3 - Plan of Adjustment	Perform reconciliation analysis to identify any differences in list of accounts provided by Housing Financing Authority with known population as of 04/26/2021.	1.70	245.00	416.50
Mairena, Daisy	Staff	4/26/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/26/2021.	0.80	245.00	196.00
Mairena, Daisy	Staff	4/26/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss responses received via email from account holders as of 4/26/2021 for the March 31, 2021 rollforward period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/26/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/26/2021 for Office for Community and Socioeconomic Development of Puerto Rico for the March 31, 2021 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Deborah	Staff	4/26/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/26/2021.	0.80	245.00	196.00
Sanchez-Riveron, Deborah	Staff	4/26/2021	T3 - Plan of Adjustment	Review information provided via email from First Bank regarding outstanding items as of 4/26/2021 for 3/31/2021 testing period cash balances requests.	1.70	245.00	416.50
Sanchez-Riveron, Deborah	Staff	4/26/2021	T3 - Plan of Adjustment	Review information provided via email from Northern Trust regarding outstanding items as of 4/26/2021 for 3/31/2021 testing period cash balances requests.	1.10	245.00	269.50
Sanchez-Riveron, Deborah	Staff	4/26/2021	T3 - Plan of Adjustment	Review information provided via email from Voya regarding outstanding items as of 4/26/2021 for 3/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Venkatramanan, Siddhu	Manager	4/26/2021	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly as of 4/26/2021.	2.70	595.00	1,606.50
Chawla, Sonia	Manager	4/26/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/26/2021.	0.80	595.00	476.00
Chan, Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 4/26/2021.	0.80	595.00	476.00
Chan, Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Review upload folder for documents received from 04/09/2021 to 04/16/2021 for file name consistency for complete upload to Relativity platform, for accurate testing of account balances.	0.60	595.00	357.00
Mairena, Daisy	Staff	4/26/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 6 of 6 account balances held by the Puerto Rico Municipal Finance Agency at BNY Mellon as of the 03/31/21 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/26/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 6 of 6 account balances held by the House of Representatives at First Bank as of the 03/31/21 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/26/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 48 of 111 account balances held by the Office of Court Administration at Banco Santander as of the 03/31/21 testing period.	3.40	245.00	833.00
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 30 to 34 of 34 account balances held by the Municipal Revenue Collection Center (CRIM) at Banco Popular as of the 03/31/21 testing period.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 3 account balances held by the Department of Economic Development and Commerce at Banco Santander as of the 03/31/21 testing period.	0.30	445.00	133.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 2 of 2 account balances held by the Vocational Rehabilitation Administration at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 8 account balances held by the Electric Power Authority (PREPA) at Banco Santander as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 8 of 8 account balances held by the Electric Power Authority (PREPA) at First Bank as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 4 of 4 account balances held by the Institutional Trust of the National Guard of Puerto Rico at First Bank as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 3 account balances held by the Office of the Governor at Banco Santander as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 20 to 25 of 26 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.60	445.00	267.00
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 4 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at UMB as of the 03/31/21 testing period.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 8 to 8 of 10 account balances held by the Public Buildings Authority at Oriental Bank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/26/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 48 to 67 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	1.90	445.00	845.50
Sanchez-Riveron, Déborah	Staff	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 29 of 34 account balances held by the Municipal Revenue Collection Center (CRIM) at Banco Popular as of the 03/31/21 testing period.	2.30	245.00	563.50
Sanchez-Riveron, Déborah	Staff	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 21 to 24 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 18 to 19 of 26 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 2 of 9 account balances held by the Government Development Bank For Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 6 to 7 of 8 account balances held by the Maritime Transport Authority at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 4 of 4 account balances held by the Culebra Conservation and Development Authority at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 6 to 7 of 7 account balances held by the Agricultural Insurance Corporation at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 6 to 6 of 7 account balances held by the Fiscal Agency & Financial Advisory Authority (AAFAF) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Deborah	Staff	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 93 to 94 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Deborah	Staff	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 15 account balances held by the Industrial Development Company at Citibank as of the 03/31/21 testing period.	0.20	245.00	49.00
Chan, Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 16 to 18 of 19 account balances held by the Comprehensive Cancer Center at Banco Popular as of the 03/31/21 testing period.	0.30	595.00	178.50
Chan, Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 21 to 23 of 23 account balances held by the Health Insurance Administration at Banco Popular as of the 03/31/21 testing period.	0.30	595.00	178.50
Chan, Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 25 to 25 of 25 account balances held by the Electric Power Authority (PREPA) at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan, Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 5 to 6 of 6 account balances held by the Metropolitan Bus Authority at Banco Popular as of the 03/31/21 testing period.	0.20	595.00	119.00
Chan, Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 7 to 7 of 7 account balances held by the Public Buildings Authority at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan, Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 59 to 62 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.40	595.00	238.00
Chan, Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 3 of 3 account balances held by the Land Administration at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan, Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 5 to 6 of 7 account balances held by the Company for the Integral Development of the Cantera Peninsula at Banco Popular as of the 03/31/21 testing period.	0.20	595.00	119.00
Chan, Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 19 to 19 of 25 account balances held by the Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan, Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 95 to 110 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	1.30	595.00	773.50
Chan, Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 8 to 8 of 8 account balances held by the Maritime Transport Authority at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan, Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 128 to 131 of 131 account balances held by the University of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.40	595.00	238.00
Chan, Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 16 to 16 of 18 account balances held by the Economic Development Bank for Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan, Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 9 to 10 of 12 account balances held by the Insurance Fund State Corporation at Banco Popular as of the 03/31/21 testing period.	0.20	595.00	119.00
Chan, Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 10 of 10 account balances held by the Department of Economic Development and Commerce at Banco Popular as of the 03/31/21 testing period.	0.90	595.00	535.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 11 to 11 of 11 account balances held by the Retirement System for Employees of the Government and Judiciary Retirement System at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 15 to 15 of 15 account balances held by the Convention Center District Authority of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 6 to 7 of 9 account balances held by the Forensics Science Bureau at Banco Popular as of the 03/31/21 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 7 to 8 of 8 account balances held by the School of Plastic Arts and Design at Banco Popular as of the 03/31/21 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 6 to 6 of 6 account balances held by the Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 20 to 20 of 20 account balances held by the Trade and Export Company at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 47 to 47 of 50 account balances held by the Public Housing Administration at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 3 of 9 account balances held by the Government Development Bank For Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 5 to 6 of 6 account balances held by the Cardiovascular Center of Puerto Rico and the Caribbean Corporation at Banco Popular as of the 03/31/21 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 3 of 3 account balances held by the Child Support Administration at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 4 account balances held by the University of Puerto Rico at US Bank as of the 03/31/21 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 9 of 17 account balances held by the Public Buildings Authority at US Bank as of the 03/31/21 testing period.	0.90	595.00	535.50
Chan,Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 2 account balances held by the Puerto Rico Municipal Finance Agency at US Bank as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/26/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 7 of 7 account balances held by the The Children's Trust at US Bank as of the 03/31/21 testing period.	0.70	595.00	416.50
Neziroski,David	Staff	4/26/2021	T3 - Fee Applications / Retention	Make amendments to the January monthly statement	2.90	245.00	710.50
Soutendijk,Tyler	Staff	4/27/2021	T3 - Long Term Projections	Address EY management comments on real time indicator slides in Monthly Economic Update	1.70	245.00	416.50
Matla,Jonathan	Senior	4/27/2021	T3 - Long Term Projections	Adjust revenue line items on the fiscal plan based upon NOV adjustments in the fiscal plan	2.60	445.00	1,157.00
Castelli,Michael	Senior	4/27/2021	T3 - Long Term Projections	Amend waterfall index chart and revising existing elements for improved data visualization	0.80	445.00	356.00
Gelfond,Hilary	Staff	4/27/2021	T3 - Long Term Projections	Analyze data on the jurisdiction of corporate taxation in states for inclusion in a memo on cooperative tax administration	2.20	245.00	539.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Soutendijk, Tyler	Staff	4/27/2021	T3 - Long Term Projections	Apply new selection methodology for supply-chain sectors to model in Opportunity Gap Analysis	1.30	245.00	318.50
Berger, Daniel L.	Manager	4/27/2021	T3 - Long Term Projections	Review the calculations on COVID slides (these slides continually have errors, so this month I redid the bulk of calculations to prevent errors from occurring - caught 2 additional errors)	0.80	595.00	476.00
Matla, Jonathan	Senior	4/27/2021	T3 - Long Term Projections	Combine FY20 and FY21 fiscal plans for NOV adjustments	1.10	445.00	489.50
Christian, Adam	Senior Manager	4/27/2021	T3 - Long Term Projections	Comments on draft deliverable summarizing Federal programs available for workforce retraining	2.20	720.00	1,584.00
Knapp, Nicole Penelope	Senior	4/27/2021	T3 - Long Term Projections	Compile list of Act 20 and Act 22 requirements for decree eligibility	2.60	445.00	1,157.00
Gelfond, Hilary	Staff	4/27/2021	T3 - Long Term Projections	Compose memo on Act 20 and 22 eligibility standards and changes in Act 60	2.90	245.00	710.50
Nagarajan, Snigdha	Staff	4/27/2021	T3 - Long Term Projections	Prepare isolated PRIDCO data into file for Ankura handover	1.80	245.00	441.00
Latham, Willow Genevieve	Senior	4/27/2021	T3 - Long Term Projections	Continue to develop slides for Task 2 welcome packet in preparation for call with A. Cruz (FOMB)	2.30	445.00	1,023.50
Yang, Tianyi	Manager	4/27/2021	T3 - Long Term Projections	Continue to research federal and state broadband programs and develop summary	2.10	595.00	1,249.50
Gelfond, Hilary	Staff	4/27/2021	T3 - Long Term Projections	Prepare a template for a data request on corporate tax data collected by Hacienda	1.60	245.00	392.00
Dubinsky, Shawn	Manager	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Jacobsen, Katherine Anne	Senior	4/27/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to airport grants from ARP Act	1.60	445.00	712.00
Jacobsen, Katherine Anne	Senior	4/27/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to airport grants from CRRSA Act	1.40	445.00	623.00
Jacobsen, Katherine Anne	Senior	4/27/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to highway infrastructure from CRRSA Act	0.70	445.00	311.50
Jacobsen, Katherine Anne	Senior	4/27/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to public transportation from ARP Act	1.30	445.00	578.50
Jacobsen, Katherine Anne	Senior	4/27/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to public transportation from CRRSA Act	1.90	445.00	845.50
Zipfel, Nathan	Staff	4/27/2021	T3 - Long Term Projections	Amend PR Internal deck summarizing potential HR2 energy funding allocation	3.30	245.00	808.50
Glavin, Amanda Jane	Senior	4/27/2021	T3 - Long Term Projections	Amend the April Monthly economic update for grammar and formatting consistency	1.60	445.00	712.00
Heath, Emma	Senior Manager	4/27/2021	T3 - Long Term Projections	Email correspondence with J. Mejia (FOMB) regarding Low income household water assistance program	0.40	720.00	288.00
Christian, Adam	Senior Manager	4/27/2021	T3 - Long Term Projections	Email correspondence with N Zipfel (EY) regarding additional research and revisions	0.10	720.00	72.00
Heath, Emma	Senior Manager	4/27/2021	T3 - Long Term Projections	Email to internal tax team regarding maintenance of effort provision experience for PR	0.20	720.00	144.00
Barati Stec, Izabella	Manager	4/27/2021	T3 - Long Term Projections	Identify possible mid and long term fiscal effects of sections 50-90 of Act 40 of Puerto Rico	2.60	595.00	1,547.00
Barati Stec, Izabella	Manager	4/27/2021	T3 - Long Term Projections	Identify the property tax implications of Act 169, elaborating the methodology for calculating the loss of revenues accruing for CRIM	1.80	595.00	1,071.00
Nagarajan, Snigdha	Staff	4/27/2021	T3 - Long Term Projections	Incorporate changes discussed over call for PRIDCO dashboard	1.80	245.00	441.00
Nagarajan, Snigdha	Staff	4/27/2021	T3 - Long Term Projections	Isolate PRIDCO data from existing portfolio of data from all agencies including zone mapping, spanish-english translation and region mapping	2.70	245.00	661.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Castelli,Michael	Senior	4/27/2021	T3 - Long Term Projections	Prepare the latest data for inclusion on dashboard after creating all the JSON files	2.10	445.00	934.50
Mira,Francisco Jose	Senior Manager	4/27/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program, Section 1 Introduction	1.80	720.00	1,296.00
Powell,Marc	Executive Director	4/27/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program, Section 1 Introduction	1.80	810.00	1,458.00
Mira,Francisco Jose	Senior Manager	4/27/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program, Section 2 Description of Engagement	2.20	720.00	1,584.00
Powell,Marc	Executive Director	4/27/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program, Section 2 Description of Engagement	2.40	810.00	1,944.00
Mira,Francisco Jose	Senior Manager	4/27/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program, Section 3 Procurement Process	1.40	720.00	1,008.00
Powell,Marc	Executive Director	4/27/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program, Section 3 Procurement Process	0.90	810.00	729.00
Mira,Francisco Jose	Senior Manager	4/27/2021	T3 - Long Term Projections	Medical Fund - review Fiscal Plan, in particular sections regarding the Medical Student Loan Forgiveness Program	1.10	720.00	792.00
Powell,Marc	Executive Director	4/27/2021	T3 - Long Term Projections	Medical Fund - review Fiscal Plan, in particular sections regarding the Medical Student Loan Forgiveness Program	1.30	810.00	1,053.00
Edwards,Daniel	Manager	4/27/2021	T3 - Long Term Projections	Review discussion guide for upcoming meeting with PRDE that includes questions related to internal processes, operating and maintenance expenses, and leasing procedures.	1.10	595.00	654.50
Tan,Riyandi	Manager	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Santambrogio,Juan	Executive Director	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tague,Robert	Executive Director	4/27/2021	T3 - Creditor Mediation Support	Redacted	1.00	810.00	810.00
Levy,Sheva R	Partner/Principal	4/27/2021	T3 - Creditor Mediation Support	Redacted	1.00	721.00	721.00
Berk,Adam S.	Partner/Principal	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Good JR,Clark E	Manager	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Levy,Sheva R	Partner/Principal	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Chemtob,Victor	Senior Manager	4/27/2021	T3 - Long Term Projections	Participate in call with D Alvarez (FOMB), A Lopez (FOMB), M Magrans (EY), A Chepenik (EY), V Chemtob (EY), M Canter (EY) and J Federer (EY) to discuss CW real estate monetization presentation and strategic approach items to highlight for FOMB	0.50	720.00	360.00
Federer,Joshua Lee	Staff	4/27/2021	T3 - Long Term Projections	Participate in call with D Alvarez (FOMB), A Lopez (FOMB), M Magrans (EY), A Chepenik (EY), V Chemtob (EY), M Canter (EY) and J Federer (EY) to discuss CW real estate monetization presentation and strategic approach items to highlight for FOMB	0.50	245.00	122.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Magrans,Michael J.	Partner/Principal	4/27/2021	T3 - Long Term Projections	Participate in call with D Alvarez (FOMB), A Lopez (FOMB), M Magrans (EY), A Chepenik (EY), V Chemtob (EY), M Canter (EY) and J Federer (EY) to discuss CW real estate monetization presentation and strategic approach items to highlight for FOMB	0.50	870.00	435.00
Canter,Matthew Alan	Manager	4/27/2021	T3 - Long Term Projections	Participate in call with D Alvarez (FOMB), A Lopez (FOMB), M Magrans (EY), A Chepenik (EY), V Chemtob (EY), M Canter (EY) and J Federer (EY) to discuss CW real estate monetization presentation and strategic approach items to highlight for FOMB	0.50	595.00	297.50
Chepenik,Adam Brandon	Partner/Principal	4/27/2021	T3 - Long Term Projections	Participate in call with D Alvarez (FOMB), A Lopez (FOMB), M Magrans (EY), A Chepenik (EY), V Chemtob (EY), M Canter (EY) and J Federer (EY) to discuss CW real estate monetization presentation and strategic approach items to highlight for FOMB	0.50	870.00	435.00
Edwards,Daniel	Manager	4/27/2021	T3 - Long Term Projections	Participate in call with D Edwards (EY), M Canter (EY), S Nagarajan (EY), D Meisel (EY) and J Federer (EY) to discuss aggregation of PRIDCO data for purposes of external distribution to Ankura	0.10	595.00	59.50
Nagarajan,Snigdha	Staff	4/27/2021	T3 - Long Term Projections	Participate in call with D Edwards (EY), M Canter (EY), S Nagarajan (EY), D Meisel (EY) and J Federer (EY) to discuss aggregation of PRIDCO data for purposes of external distribution to Ankura	0.10	245.00	24.50
Meisel,Daniel	Staff	4/27/2021	T3 - Long Term Projections	Participate in call with D Edwards (EY), M Canter (EY), S Nagarajan (EY), D Meisel (EY) and J Federer (EY) to discuss aggregation of PRIDCO data for purposes of external distribution to Ankura	0.10	245.00	24.50
Federer,Joshua Lee	Staff	4/27/2021	T3 - Long Term Projections	Participate in call with D Edwards (EY), M Canter (EY), S Nagarajan (EY), D Meisel (EY) and J Federer (EY) to discuss aggregation of PRIDCO data for purposes of external distribution to Ankura	0.10	245.00	24.50
Canter,Matthew Alan	Manager	4/27/2021	T3 - Long Term Projections	Participate in call with D Edwards (EY), M Canter (EY), S Nagarajan (EY), D Meisel (EY) and J Federer (EY) to discuss aggregation of PRIDCO data for purposes of external distribution to Ankura	0.10	595.00	59.50
Chemtob,Victor	Senior Manager	4/27/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY), J Federer (EY), M Canter (EY), V Chemtob (EY), M Magrans (EY), A Chepenik (EY), N Jaresko (FOMB), C Ruiz (FOMB), A Zapata (FOMB), D Alvarez (FOMB), A Lopez (FOMB), C Chavez (FOMB), D Meyer (FOMB) and V Bernal (FOMB) to discuss findings from the CW monetization analysis.	0.80	720.00	576.00
Meisel,Daniel	Staff	4/27/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY), J Federer (EY), M Canter (EY), V Chemtob (EY), M Magrans (EY), A Chepenik (EY), N Jaresko (FOMB), C Ruiz (FOMB), A Zapata (FOMB), D Alvarez (FOMB), A Lopez (FOMB), C Chavez (FOMB), D Meyer (FOMB) and V Bernal (FOMB) to discuss findings from the CW monetization analysis.	0.80	245.00	196.00
Federer,Joshua Lee	Staff	4/27/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY), J Federer (EY), M Canter (EY), V Chemtob (EY), M Magrans (EY), A Chepenik (EY), N Jaresko (FOMB), C Ruiz (FOMB), A Zapata (FOMB), D Alvarez (FOMB), A Lopez (FOMB), C Chavez (FOMB), D Meyer (FOMB) and V Bernal (FOMB) to discuss findings from the CW monetization analysis.	0.80	245.00	196.00
Canter,Matthew Alan	Manager	4/27/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY), J Federer (EY), M Canter (EY), V Chemtob (EY), M Magrans (EY), A Chepenik (EY), N Jaresko (FOMB), C Ruiz (FOMB), A Zapata (FOMB), D Alvarez (FOMB), A Lopez (FOMB), C Chavez (FOMB), D Meyer (FOMB) and V Bernal (FOMB) to discuss findings from the CW monetization analysis.	0.80	595.00	476.00
Magrans,Michael J.	Partner/Principal	4/27/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY), J Federer (EY), M Canter (EY), V Chemtob (EY), M Magrans (EY), A Chepenik (EY), N Jaresko (FOMB), C Ruiz (FOMB), A Zapata (FOMB), D Alvarez (FOMB), A Lopez (FOMB), C Chavez (FOMB), D Meyer (FOMB) and V Bernal (FOMB) to discuss findings from the CW monetization analysis.	0.80	870.00	696.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	4/27/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY), J Federer (EY), M Canter (EY), V Chemtob (EY), M Magrans (EY), A Chepenik (EY), N Jaresko (FOMB), C Ruiz (FOMB), A Zapata (FOMB), D Alvarez (FOMB), A Lopez (FOMB), C Chavez (FOMB), D Meyer (FOMB) and V Bernal (FOMB) to discuss findings from the CW monetization analysis.	0.80	870.00	696.00
Panagiotakis,Sofia	Senior Manager	4/27/2021	T3 - Long Term Projections	Participate in call with EY, Proskauer, FOMB and McKinsey regarding scenario calculations of maintenance of effort requirements for education funding under federal COVID-19 relief. EY participants: J. Santambrogio (EY), S. Panagiotakis (EY), E. Heath (EY) and S. Sarna (EY).	1.30	720.00	936.00
Sarna,Shavi	Senior Manager	4/27/2021	T3 - Long Term Projections	Participate in call with EY, Proskauer, FOMB and McKinsey regarding scenario calculations of maintenance of effort requirements for education funding under federal COVID-19 relief. EY participants: J. Santambrogio (EY), S. Panagiotakis (EY), E. Heath (EY) and S. Sarna (EY).	1.30	720.00	936.00
Santambrogio,Juan	Executive Director	4/27/2021	T3 - Long Term Projections	Participate in call with EY, Proskauer, FOMB and McKinsey regarding scenario calculations of maintenance of effort requirements for education funding under federal COVID-19 relief. EY participants: J. Santambrogio (EY), S. Panagiotakis (EY), E. Heath (EY) and S. Sarna (EY).	1.30	810.00	1,053.00
Heath,Emma	Senior Manager	4/27/2021	T3 - Long Term Projections	Participate in call with EY, Proskauer, FOMB and McKinsey regarding scenario calculations of maintenance of effort requirements for education funding under federal COVID-19 relief. EY participants: J. Santambrogio (EY), S. Panagiotakis (EY), E. Heath (EY) and S. Sarna (EY).	1.30	720.00	936.00
Latham,Willow Genevieve	Senior	4/27/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and W. Latham (EY) to discuss comments from A. Cruz (FOMB) regarding Task 2 Onboarding presentation, including Grant Program Structure	0.60	445.00	267.00
Mira,Franisco Jose	Senior Manager	4/27/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and W. Latham (EY) to discuss comments from A. Cruz (FOMB) regarding Task 2 Onboarding presentation, including Grant Program Structure	0.60	720.00	432.00
Tague,Robert	Executive Director	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Dubinsky,Shawn	Manager	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Good JR,Clark E	Manager	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Levy,Sheva R	Partner/Principal	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.70	721.00	504.70
Tague,Robert	Executive Director	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00
Levy,Sheva R	Partner/Principal	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.50	721.00	360.50
Good JR,Clark E	Manager	4/27/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), M Lopez (FOMB), C Ortiz (FOMB), C Good (EY), and B Hartman (EY) to discuss pressing pension issues including legislative items / PREPA issues	0.50	519.00	259.50
Hartman,Bryan A	Manager	4/27/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), M Lopez (FOMB), C Ortiz (FOMB), C Good (EY), and B Hartman (EY) to discuss pressing pension issues including legislative items / PREPA issues	0.50	519.00	259.50
Levy,Sheva R	Partner/Principal	4/27/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), M Lopez (FOMB), C Ortiz (FOMB), C Good (EY), and B Hartman (EY) to discuss pressing pension issues including legislative items / PREPA issues	0.50	721.00	360.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Dubinsky,Shawn	Manager	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Good JR,Clark E	Manager	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Burr,Jeremy	Manager	4/27/2021	T3 - Long Term Projections	Participate in call with the FOMB infrastructure and pension teams with C Good (EY) and J Burr (EY) to discuss the final PayGo forecast to be included in the PRASA fiscal plan	0.30	595.00	178.50
Good JR,Clark E	Manager	4/27/2021	T3 - Long Term Projections	Participate in call with the FOMB infrastructure and pension teams with C Good (EY) and J Burr (EY) to discuss the final PayGo forecast to be included in the PRASA fiscal plan	0.30	519.00	155.70
Bellas,Samuel Scott	Senior Manager	4/27/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), J Burr (EY), M Magrans (EY), A Chepenik (EY), and V Chemtob (EY) to discuss PR restack options	0.70	720.00	504.00
Chemtob,Victor	Senior Manager	4/27/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), J Burr (EY), M Magrans (EY), A Chepenik (EY), and V Chemtob (EY) to discuss PR restack options	0.70	720.00	504.00
Burr,Jeremy	Manager	4/27/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), J Burr (EY), M Magrans (EY), A Chepenik (EY), and V Chemtob (EY) to discuss PR restack options	0.70	595.00	416.50
Konstand,Sara	Manager	4/27/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), J Burr (EY), M Magrans (EY), A Chepenik (EY), and V Chemtob (EY) to discuss PR restack options	0.70	595.00	416.50
Magrans,Michael J.	Partner/Principal	4/27/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), J Burr (EY), M Magrans (EY), A Chepenik (EY), and V Chemtob (EY) to discuss PR restack options	0.70	870.00	609.00
Najder,Michal	Senior	4/27/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), J Burr (EY), M Magrans (EY), A Chepenik (EY), and V Chemtob (EY) to discuss PR restack options	0.70	445.00	311.50
Ramirez,Aaron	Senior	4/27/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	1.10	445.00	489.50
Powell,Marc	Executive Director	4/27/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	1.10	810.00	891.00
Thind,Jehan	Senior Manager	4/27/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	1.10	720.00	792.00
Campbell,Nnaji-Semayi	Senior	4/27/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	1.10	445.00	489.50
Latham,Willow Genevieve	Senior	4/27/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	1.10	445.00	489.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mira,Francisco Jose	Senior Manager	4/27/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	1.10	720.00	792.00
Yang,Tianyi	Manager	4/27/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	1.10	595.00	654.50
Ramirez,Aaron	Senior	4/27/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.80	445.00	356.00
Powell,Marc	Executive Director	4/27/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.80	810.00	648.00
Thind,Jehan	Senior Manager	4/27/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.80	720.00	576.00
Campbell,Nnaji-Semayi	Senior	4/27/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.80	445.00	356.00
Latham,Willow Genevieve	Senior	4/27/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.80	445.00	356.00
Mira,Francisco Jose	Senior Manager	4/27/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.80	720.00	576.00
Yang,Tianyi	Manager	4/27/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.80	595.00	476.00
Scales,Dwight A.	Senior	4/27/2021	T3 - Plan of Adjustment	Participate in working meeting with D Scales (EY) and J Matla (EY) to discuss additional entities to include in the working group list	1.40	445.00	623.00
Matla,Jonathan	Senior	4/27/2021	T3 - Plan of Adjustment	Participate in working meeting with D Scales (EY) and J Matla (EY) to discuss additional entities to include in the working group list	1.40	445.00	623.00
Chen,Shi	Senior	4/27/2021	T3 - Long Term Projections	PBA/PRDE school deck built out	0.50	445.00	222.50
Edwards,Daniel	Manager	4/27/2021	T3 - Long Term Projections	Perform research into real estate market trends in Puerto Rico.	0.90	595.00	535.50
Kebhaj,Suhaib	Senior	4/27/2021	T3 - Long Term Projections	Prepare answers to FOMB follow up question on Act 20 and 22 monitoring, compliance and revocation slide deck	0.60	445.00	267.00
Mullins,Daniel R	Executive Director	4/27/2021	T3 - Long Term Projections	Prepare coordinated tax administrations requirements of state comparisons foundation	0.80	810.00	648.00
Zhao,Leqi	Senior	4/27/2021	T3 - Long Term Projections	Prepare data from Census on neighborhood level of industry employment for PBA pilot building restack analysis	2.20	445.00	979.00
Tague,Robert	Executive Director	4/27/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Gregoire,Alexandra	Manager	4/27/2021	T3 - Long Term Projections	Prepare discussion guide for scheduled PBA call	3.00	595.00	1,785.00
Kebhaj,Suhaib	Senior	4/27/2021	T3 - Long Term Projections	Prepare draft Appendix II of fiscal note 40	1.60	445.00	712.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kebhaj,Suhaib	Senior	4/27/2021	T3 - Long Term Projections	Prepare draft sections on the current state of tax administration in Puerto Rico for the report on cooperative tax administration	1.40	445.00	623.00
Castelli,Michael	Senior	4/27/2021	T3 - Long Term Projections	Prepare edits to chart description text to align with April data	1.80	445.00	801.00
Canter,Matthew Alan	Manager	4/27/2021	T3 - Long Term Projections	Prepare for call/presentation to N Jaresko regarding CW monetization	0.20	595.00	119.00
Powell,Marc	Executive Director	4/27/2021	T3 - Long Term Projections	Prepare for team call with Arnaldo Cruz	1.20	810.00	972.00
Burr,Jeremy	Manager	4/27/2021	T3 - Long Term Projections	Prepare guidance on the Law 80-2020 analysis matching fiscal plan entities to the AAFAF submission for comparison	0.30	595.00	178.50
Kebhaj,Suhaib	Senior	4/27/2021	T3 - Long Term Projections	Prepare guidance to staff on compiling a memo summarizing Act 20, 22 , and 60 minimum requirements to receive decree	0.80	445.00	356.00
Castelli,Michael	Senior	4/27/2021	T3 - Long Term Projections	Prepare JSON data files which feed into the dashboard charts with the latest data	1.60	445.00	712.00
Nagarajan,Snigdha	Staff	4/27/2021	T3 - Long Term Projections	Prepare measures for showing receivables as % of sum total for PRIDCO dashboard	0.60	245.00	147.00
Seth,Jay Ashish	Senior	4/27/2021	T3 - Long Term Projections	Prepare PRIFAS code agency mapping for ERS universal report agencies	1.80	445.00	801.00
Mullins,Daniel R	Executive Director	4/27/2021	T3 - Long Term Projections	Prepare summary of GILTI effect on Puerto Rico in the context of FOMB objectives	0.40	810.00	324.00
Castelli,Michael	Senior	4/27/2021	T3 - Long Term Projections	Prepare latest indicator data as of April 26, 2021 to upload in Visual Studio environment	1.70	445.00	756.50
Kebhaj,Suhaib	Senior	4/27/2021	T3 - Long Term Projections	Provide comments and edits to memo on Act 20,22, and 60 minimum requirements for decree holders	1.20	445.00	534.00
Burr,Jeremy	Manager	4/27/2021	T3 - Long Term Projections	Provide feedback on the agency mapping for Act 80 to support FOMB analysis of the cost savings	0.80	595.00	476.00
Meisel,Daniel	Staff	4/27/2021	T3 - Long Term Projections	Review and summarize findings from the UC Berkeley report on Puerto Rico's closed schools.	2.10	245.00	514.50
Zhao,Leqi	Senior	4/27/2021	T3 - Long Term Projections	Refine data from Census on neighborhood level of industry employment for PBA pilot building restack analysis	2.60	445.00	1,157.00
Zhao,Leqi	Senior	4/27/2021	T3 - Long Term Projections	Research on potential data sources on neighborhood level of industry employment for PBA pilot building restack analysis	2.40	445.00	1,068.00
Mullins,Daniel R	Executive Director	4/27/2021	T3 - Long Term Projections	Review Act 20 additional information on 2020 levels of incentives and documenting data over the years	0.60	810.00	486.00
Kebhaj,Suhaib	Senior	4/27/2021	T3 - Long Term Projections	Review Act 20 and regulations to determine eligibility standards to receive a decree	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	4/27/2021	T3 - Long Term Projections	Review Act 22 to determine eligibility standards to receive a decree	0.40	445.00	178.00
Kebhaj,Suhaib	Senior	4/27/2021	T3 - Long Term Projections	Review Act 60 and regulations to determine eligibility standards to receive a decree	1.20	445.00	534.00
Good JR,Clark E	Manager	4/27/2021	T3 - Long Term Projections	Review Act 80 analysis to assess outstanding issues including what legal considerations continue to impact analysis	0.30	519.00	155.70
Gelfond,Hilary	Staff	4/27/2021	T3 - Long Term Projections	Review and refine memo on state tax cooperation and its implications for Puerto Rico	1.40	245.00	343.00
Heath,Emma	Senior Manager	4/27/2021	T3 - Long Term Projections	Review and update transportation analysis for CARES, CRRSA and ARP	1.10	720.00	792.00
Good JR,Clark E	Manager	4/27/2021	T3 - Creditor Mediation Support	Redacted	1.70	519.00	882.30
Almbaid,Nahla	Staff	4/27/2021	T3 - Long Term Projections	Review comments and update slides for monthly economic update	1.20	245.00	294.00
Gelfond,Hilary	Staff	4/27/2021	T3 - Long Term Projections	Review data files and codebook for doing business Puerto Rico econometric analysis	1.10	245.00	269.50
Zhao,Leqi	Senior	4/27/2021	T3 - Long Term Projections	Review data from Census on neighborhood level of industry employment for PBA pilot building restack analysis	0.80	445.00	356.00
Levy,Sheva R	Partner/Principal	4/27/2021	T3 - Plan of Adjustment	Review data request to ERS for pension data needed for plan of adjustment solicitation process	0.40	721.00	288.40
Jacobsen,Katherine Anne	Senior	4/27/2021	T3 - Plan of Adjustment	Review disclosure statement for sections to update to reflect the 2021 Fiscal Plan certification	1.10	445.00	489.50
Dubinsky,Shawn	Manager	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	4/27/2021	T3 - Long Term Projections	Review draft email to J. Mejia (FOMB) regarding transportation analysis template	0.30	720.00	216.00
Tague,Robert	Executive Director	4/27/2021	T3 - Long Term Projections	Review draft of Caguas 207 request analysis to provide comments to team	0.60	810.00	486.00
Tague,Robert	Executive Director	4/27/2021	T3 - Long Term Projections	Review draft of Caguas 207 request approval letter to make direct edits	0.20	810.00	162.00
Levy,Sheva R	Partner/Principal	4/27/2021	T3 - Plan of Adjustment	Review employee contribution data sent by ERS for consistency with previous balances	0.60	721.00	432.60
Tague,Robert	Executive Director	4/27/2021	T3 - Long Term Projections	Review fiscal analysis of HB 456 proposed by legislature	0.40	810.00	324.00
Tague,Robert	Executive Director	4/27/2021	T3 - Long Term Projections	Review fiscal analysis of PC 0296 proposed by legislature	0.30	810.00	243.00
Tague,Robert	Executive Director	4/27/2021	T3 - Long Term Projections	Review fiscal analysis of PC 43 proposed by legislature	0.20	810.00	162.00
Tague,Robert	Executive Director	4/27/2021	T3 - Long Term Projections	Review fiscal analysis of PC 47 proposed by legislature	0.30	810.00	243.00
Tague,Robert	Executive Director	4/27/2021	T3 - Long Term Projections	Review fiscal analysis of PS 278 proposed by legislature	0.30	810.00	243.00
Lavrov,Eugene	Senior Manager	4/27/2021	T3 - Long Term Projections	Review Global Minimum Tax effects on Puerto Rico presentation	1.10	720.00	792.00
Levy,Sheva R	Partner/Principal	4/27/2021	T3 - Plan of Adjustment	Review information needed related to Act 211-2015 to implement relevant pension measures contained in plan of adjustment	0.90	721.00	648.90
Santambrogio,Juan	Executive Director	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Lavrov,Eugene	Senior Manager	4/27/2021	T3 - Long Term Projections	Review latest draft of the GILTI point of view presentation	0.90	720.00	648.00
Lavrov,Eugene	Senior Manager	4/27/2021	T3 - Long Term Projections	Review latest updates to the Medical Student Loan Forgiveness RFP and provide comments to FOMB	1.30	720.00	936.00
Heath,Emma	Senior Manager	4/27/2021	T3 - Long Term Projections	Review MOE calculation scenarios and memorandum regarding PRDE	0.90	720.00	648.00
Heath,Emma	Senior Manager	4/27/2021	T3 - Long Term Projections	Review MOE calculation scenarios and memorandum regarding UPR	0.40	720.00	288.00
Glavin,Amanda Jane	Senior	4/27/2021	T3 - Long Term Projections	Review Monthly economic Deck for consistency in indicating whether the US refers to the mainland US or US states and territories	1.30	445.00	578.50
Mackie,James	Executive Director	4/27/2021	T3 - Long Term Projections	Review Monthly Economic Update slide deck content for changes needed	1.90	810.00	1,539.00
Good JR,Clark E	Manager	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.10	519.00	51.90
Chemtob,Victor	Senior Manager	4/27/2021	T3 - Long Term Projections	Review of PRIDCO dashboard materials	0.30	720.00	216.00
Chemtob,Victor	Senior Manager	4/27/2021	T3 - Long Term Projections	Review of weekly PRIDCO cash account balances and associated restrictions	0.60	720.00	432.00
Good JR,Clark E	Manager	4/27/2021	T3 - Creditor Mediation Support	Redacted	1.30	519.00	674.70
Tague,Robert	Executive Director	4/27/2021	T3 - Long Term Projections	Review revised response letter regarding SB113 incorporating comments from FOMB	0.20	810.00	162.00
Glavin,Amanda Jane	Senior	4/27/2021	T3 - Long Term Projections	Review slides 5-11 of the Monthly economic Update to ensure all footnotes are consistent and the units are clear for all graphs	1.80	445.00	801.00
Lavrov,Eugene	Senior Manager	4/27/2021	T3 - Long Term Projections	Review summary of the Territorial Equity Act 2021	0.30	720.00	216.00
Heath,Emma	Senior Manager	4/27/2021	T3 - Long Term Projections	Review transportation related bill text and program information for Puerto Rico for transportation analysis	0.40	720.00	288.00
Berger,Daniel L.	Manager	4/27/2021	T3 - Long Term Projections	Review unemployment data released Thursday every week for updates to the monthly economic update	1.20	595.00	714.00
Santambrogio,Juan	Executive Director	4/27/2021	T3 - Plan of Adjustment	Review updated version of 30 year cash projections analysis based on certified fiscal plan and latest creditor agreements	2.30	810.00	1,863.00
Tague,Robert	Executive Director	4/27/2021	T3 - Long Term Projections	Review VLT regulation analysis draft to provide comments	0.40	810.00	324.00
Heath,Emma	Senior Manager	4/27/2021	T3 - Long Term Projections	Review weekly FFIS update for PR related updates to allocations and spending.	0.60	720.00	432.00
Dubinsky,Shawn	Manager	4/27/2021	T3 - Long Term Projections	Review weekly published TSA Cash report on cash balances of Commonwealth to understand weekly inflows and outflow and fund balances	0.20	595.00	119.00
Barati Stec,Izabella	Manager	4/27/2021	T3 - Long Term Projections	Review and commenting on MEU April slide deck	1.40	595.00	833.00
Barati Stec,Izabella	Manager	4/27/2021	T3 - Long Term Projections	Review literature on film tax credits in Hawaii, to be used in the analysis of Act 40 film tax credit sections	2.40	595.00	1,428.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky,Shawn	Manager	4/27/2021	T3 - Long Term Projections	Revise FOMB briefing slides on Sec 207 authorization for the Municipality of Caguas Sec 207 request to update the Municipality's position on seeking private financing instead of the government sponsored FOP to fund FEMA Reconstruction Projects	0.30	595.00	178.50
Chepenik,Adam Brandon	Partner/Principal	4/27/2021	T3 - Long Term Projections	Draft explanation of materials to explain GILTI implications	0.80	870.00	696.00
Ramirez,Aaron	Senior	4/27/2021	T3 - Long Term Projections	Task 3 - Draft language detailing Mapping Existing Service Gaps (how do different states define service gaps) and what are the considerations FOMB should be aware of.	2.60	445.00	1,157.00
Ramirez,Aaron	Senior	4/27/2021	T3 - Long Term Projections	Task 3 - Draft language detailing Mapping Existing Service Gaps (how do different states define service gaps) and what are the considerations FOMB should be aware of.	3.10	445.00	1,379.50
Ramirez,Aaron	Senior	4/27/2021	T3 - Long Term Projections	Task 3 - Draft language detailing the pros and cons of using the FCC's minimum service threshold & how this relates to PRs previous standards of coverage.	3.50	445.00	1,557.50
Tan,Riyandi	Manager	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Tan,Riyandi	Manager	4/27/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Knapp,Nicole Penelope	Senior	4/27/2021	T3 - Long Term Projections	Update Act 20 and Act 22 PowerPoint to include sources and year of data displayed	1.20	445.00	534.00
Yodice, Frank	Senior	4/27/2021	T3 - Long Term Projections	Update COVID relief allocation file with most recent FFIS data and sources	2.20	445.00	979.00
Seth,Jay Ashish	Senior	4/27/2021	T3 - Long Term Projections	Update PRIFAS code mapping for ERS universal report agencies based on OMB inventory and Fiscal Plan document	1.20	445.00	534.00
Knapp,Nicole Penelope	Senior	4/27/2021	T3 - Long Term Projections	Update PS 40 Fiscal Note to include new scenario on state of PR economy if Act 20 never was implemented	1.20	445.00	534.00
Ramirez,Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Perform first level testing of Solid Waste Authority account X-ERS at Banco de Desarrollo Economico (BDE) as of 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Prepare supporting documents for a sample of ten accounts for the 03/31/2021 reporting period, for quality review.	2.10	445.00	934.50
Ramirez,Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Prepare draft email to Housing Financing Authority to follow up on bank account information as of 04/27/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Prepare draft email to Puerto Rico Aqueduct and Sewer Authority (PRASA) to follow up on bank account information as of 04/27/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Send email to Housing Financing Authority to follow up on bank account information as of 04/27/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Send email to Puerto Rico Aqueduct and Sewer Authority (PRASA) to follow up on bank account information as of 04/27/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Mairena,Daisy	Staff	4/27/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/27/2021 for Office of Legislative Services for the March 31, 2021 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	4/27/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/27/2021 for Housing Financing Authority for the March 31, 2021 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	4/27/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/27/2021 for Ports Authority for the March 31, 2021 testing period.	0.80	245.00	196.00
Mairena,Daisy	Staff	4/27/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/27/2021 for Health Insurance Administration for the March 31, 2021 testing period.	0.40	245.00	98.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	4/27/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/27/2021 for Department of Correction and Rehabilitation for the March 31, 2021 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	4/27/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/27/2021 for Office of the Solicitor - Special Independent Prosecutor for the March 31, 2021 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	4/27/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/27/2021 for Company for the Integral Development of the Cantera Peninsula for the March 31, 2021 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	4/27/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 04/27/2021 for Comprehensive Cancer Center for the March 31, 2021 testing period.	0.40	245.00	98.00
Venkatramanan,Siddhu	Manager	4/27/2021	T3 - Plan of Adjustment	Update Relativity platform for documentation identified during the weekly workspace maintenance for the cash analysis workstream as of 4/27/2021.	2.10	595.00	1,249.50
Venkatramanan,Siddhu	Manager	4/27/2021	T3 - Plan of Adjustment	Perform Relativity platform user maintenance functions like access management procedures updates to ensure the system is working as intended for the cash workstream, on 4/27/2021.	1.80	595.00	1,071.00
Chawla,Sonia	Manager	4/27/2021	T3 - Plan of Adjustment	Review draft email communication to FOMB regarding background information for determination of \$6.9m threshold for legal due diligence review.	0.20	595.00	119.00
Chan,Jonathan	Manager	4/27/2021	T3 - Creditor Mediation Support	Redacted	1.70	595.00	1,011.50
Mairena,Daisy	Staff	4/27/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 49 to 111 of 111 account balances held by the Office of Court Administration at Banco Santander as of the 03/31/21 testing period.	4.40	245.00	1,078.00
Mairena,Daisy	Staff	4/27/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 2 account balances held by the Office of Court Administration at Citibank as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	4/27/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 17 account balances held by the Office of Court Administration at First Bank as of the 03/31/21 testing period.	0.20	245.00	49.00
Ramirez,Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 68 to 68 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 13 to 13 of 13 account balances held by the Land Authority de Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 10 of 10 account balances held by the Industrial Development Company at Banco Santander as of the 03/31/21 testing period.	0.90	445.00	400.50
Ramirez,Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 24 to 25 of 25 account balances held by the Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 4 to 6 of 9 account balances held by the Government Development Bank For Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 3 account balances held by the Metropolitan Bus Authority at Banco Santander as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 7 of 8 account balances held by the University of Puerto Rico at Banco Santander as of the 03/31/21 testing period.	0.70	445.00	311.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 7 to 9 of 9 account balances held by the Tourism Company at First Bank as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 5 of 7 account balances held by the Tourism Company at Scotiabank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Solid Waste Authority at Banco de Desarrollo Economico (BDE) as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 14 to 14 of 14 account balances held by the Musical Arts Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 8 of 8 account balances held by the Puerto Rico Public Broadcasting Corporation at Banco Santander as of the 03/31/21 testing period.	0.80	445.00	356.00
Ramirez, Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 13 to 14 of 14 account balances held by the Conservatory of Music Corporation of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/27/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 122 to 128 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.70	445.00	311.50
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 12 of 13 account balances held by the Automobile Accident Compensation Administration at Northern Trust as of the 03/31/21 testing period.	1.10	245.00	269.50
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 13 of 15 account balances held by the Electric Power Authority (PREPA) at Northern Trust as of the 03/31/21 testing period.	1.10	245.00	269.50
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Government Development Bank For Puerto Rico at Citibank as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 15 of 15 account balances held by the Industrial Development Company at Citibank as of the 03/31/21 testing period.	1.30	245.00	318.50
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 2 account balances held by the Economic Development Bank for Puerto Rico at Citibank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 5 of 7 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Citibank as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 14 of 18 account balances held by the Electric Power Authority (PREPA) at Citibank as of the 03/31/21 testing period.	1.10	245.00	269.50
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 2 account balances held by the Department of Treasury at Citibank as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 4 account balances held by the Superintendent of the Capitol at First Bank as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 5 of 8 account balances held by the Electric Power Authority (PREPA) at First Bank as of the 03/31/21 testing period.	0.40	245.00	98.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Department of Correction and Rehabilitation at First Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 4 account balances held by the Institutional Trust of the National Guard of Puerto Rico at First Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 4 account balances held by the Institutional Trust of the National Guard of Puerto Rico at Oriental Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Company for the Integral Development of the Cantera Peninsula at First Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Land Administration at First Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 6 of 9 account balances held by the Tourism Company at First Bank as of the 03/31/21 testing period.	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 6 of 6 account balances held by the Senate at First Bank as of the 03/31/21 testing period.	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) at Insigneo Securities, LLC as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) at Morgan Stanley Smith Barney LLC as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 8 of 8 account balances held by the Housing Financing Authority at First Bank as of the 03/31/21 testing period.	0.80	245.00	196.00
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 63 to 66 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 2 account balances held by the Department of Treasury at First Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 4 of 4 account balances held by the Public Private Partnership Authority at First Bank as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Financial Oversight and Management Board for Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Department of Labor and Human Resources at US Treasury as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 6 of 9 account balances held by the Department of Housing at First Bank as of the 03/31/21 testing period.	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Department of Education at First Bank as of the 03/31/21 testing period.	0.10	245.00	24.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 5 of 53 account balances held by the Puerto Rico Sales Tax Financing Corporation (COFINA) at BNY Mellon as of the 03/31/21 testing period.	0.40	245.00	98.00
Chan, Jonathan	Manager	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 2 of 2 account balances held by the Puerto Rico Municipal Finance Agency at US Bank as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan, Jonathan	Manager	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 4 of 4 account balances held by the University of Puerto Rico at US Bank as of the 03/31/21 testing period.	0.20	595.00	119.00
Chan, Jonathan	Manager	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Industrial Development Company at US Bank as of the 03/31/21 testing period.	0.30	595.00	178.50
Chan, Jonathan	Manager	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 10 to 14 of 17 account balances held by the Public Buildings Authority at US Bank as of the 03/31/21 testing period.	0.40	595.00	238.00
Chan, Jonathan	Manager	4/27/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 5 of 24 account balances held by the Electric Power Authority (PREPA) at US Bank as of the 03/31/21 testing period.	0.40	595.00	238.00
Chawla, Sonia	Manager	4/27/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 12 accounts held by the University of Puerto Rico at Banco Popular as of 03/31/21 testing period.	0.60	595.00	357.00
Chawla, Sonia	Manager	4/27/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 3 accounts held by the University of Puerto Rico at Banco Popular as of 03/31/21 testing period.	0.20	595.00	119.00
Chawla, Sonia	Manager	4/27/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Automobile Accident Compensation Administration at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla, Sonia	Manager	4/27/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Trade and Export Company at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla, Sonia	Manager	4/27/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla, Sonia	Manager	4/27/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Metropolitan Bus Authority at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla, Sonia	Manager	4/27/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Public Buildings Authority at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla, Sonia	Manager	4/27/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Company for the Integral Development of the Cantera Peninsula at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla, Sonia	Manager	4/27/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 4 accounts held by the Department of Economic Development and Commerce at Banco Popular as of 03/31/21 testing period.	0.20	595.00	119.00
Malhotra, Gaurav	Partner/Principal	4/27/2021	T3 - Creditor Mediation Support	Redacted	2.10	870.00	1,827.00
Malhotra, Gaurav	Partner/Principal	4/27/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Malhotra, Gaurav	Partner/Principal	4/27/2021	T3 - Creditor Mediation Support	Redacted	1.90	870.00	1,653.00
Neziroski, David	Staff	4/27/2021	T3 - Fee Applications / Retention	Review additional detail received for January statement	3.60	245.00	882.00
Matla, Jonathan	Senior	4/28/2021	T3 - Long Term Projections	Add in additional Opex section to adjust fiscal plan based upon NOV requirements	1.80	445.00	801.00
Kebhaj, Suhaib	Senior	4/28/2021	T3 - Long Term Projections	Address comments from senior team members on the cooperative tax administration report	2.40	445.00	1,068.00
Matla, Jonathan	Senior	4/28/2021	T3 - Long Term Projections	Adjust the DDEC fee in the fiscal plan based upon leadership feedback	2.40	445.00	1,068.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mullins, Daniel R	Executive Director	4/28/2021	T3 - Long Term Projections	Amend Cooperative Tax administrations report sections on shared responsibilities and application to specific Puerto Rico tax sources and information systems such as SKALA, SURI and One-stop permitting as vehicles	1.80	810.00	1,458.00
Barati Stec, Izabella	Manager	4/28/2021	T3 - Long Term Projections	Amend the Monthly Economic Update slide deck, review of slides 10-18	1.60	595.00	952.00
Tan, Riyandi	Manager	4/28/2021	T3 - Long Term Projections	Analyze April 2021 Certified Fiscal Plan to identify inconsistencies with FY22 budget for reconciliation purposes.	0.80	595.00	476.00
Kebhaj, Suhaib	Senior	4/28/2021	T3 - Long Term Projections	Analyze data on state experience with cooperative tax administration of select business taxes	0.60	445.00	267.00
Dubinsky, Shawn	Manager	4/28/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Tan, Riyandi	Manager	4/28/2021	T3 - Long Term Projections	Analyze updated fiscal plan scenarios to resolve maintenance of effort requirements for Department of Education and University of Puerto Rico.	1.20	595.00	714.00
Meisel, Daniel	Staff	4/28/2021	T3 - Long Term Projections	Assist in back of the envelope PBA school market rent estimate analysis using the return on cost methodology.	1.60	245.00	392.00
Knapp, Nicole Penelope	Senior	4/28/2021	T3 - Long Term Projections	Prepare summary table of Act 40 provisions identifying positive, negative, or no impact for inclusion in the Act 40 fiscal note	2.80	445.00	1,246.00
Barati Stec, Izabella	Manager	4/28/2021	T3 - Long Term Projections	Comment on April Monthly Economic Update slide deck	2.80	595.00	1,666.00
Stuber, Emily Grace	Senior	4/28/2021	T3 - Creditor Mediation Support	Redacted	0.40	405.00	162.00
Knapp, Nicole Penelope	Senior	4/28/2021	T3 - Long Term Projections	Compare legislative text regarding high efficiency energy production in Act 60 and Act 40 to define the newly eligible population	2.70	445.00	1,201.50
Gelfond, Hilary	Staff	4/28/2021	T3 - Long Term Projections	Compile state data on business tax rates	0.80	245.00	196.00
Chepenik, Adam Brandon	Partner/Principal	4/28/2021	T3 - Long Term Projections	Continue to prepare materials to explain GILTI implications	0.60	870.00	522.00
Yang, Tianyi	Manager	4/28/2021	T3 - Long Term Projections	Continue to research federal and state broadband programs and develop summary	2.20	595.00	1,309.00
Mullins, Daniel R	Executive Director	4/28/2021	T3 - Long Term Projections	Cooperative tax administration, presentation of findings of state and Puerto Rico review of shared tax administration responsibilities and discussion with various Hacienda and FOMB staff, EY participants include J. Mackie, D. Mullins, R. Tague (EY)	1.10	810.00	891.00
Dubinsky, Shawn	Manager	4/28/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Dubinsky, Shawn	Manager	4/28/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Jacobsen, Katherine Anne	Senior	4/28/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to CDC funding from CARES Act	1.80	445.00	801.00
Jacobsen, Katherine Anne	Senior	4/28/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to CDC funding from CRRSA Act	1.90	445.00	845.50
Jacobsen, Katherine Anne	Senior	4/28/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to Child Care Services from CARES Act	0.80	445.00	356.00
Jacobsen, Katherine Anne	Senior	4/28/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to Department of Health and Human Services healthcare funding from CARES Act	2.90	445.00	1,290.50
Zipfel, Nathan	Staff	4/28/2021	T3 - Long Term Projections	Edit PR Internal deck appendix and other programs considered to provide added context on information summarizing potential HR2 energy funding allocation	3.30	245.00	808.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Barati Stec, Izabella	Manager	4/28/2021	T3 - Long Term Projections	Amend Monthly Economic Update April slide deck	1.20	595.00	714.00
Ramirez, Aaron	Senior	4/28/2021	T3 - Long Term Projections	Amend draft 3 language based on discussions with Task 3 group	1.60	445.00	712.00
Ramirez, Aaron	Senior	4/28/2021	T3 - Long Term Projections	Amend draft 3 language based on discussions with Task 3 group	3.10	445.00	1,379.50
Heath, Emma	Senior Manager	4/28/2021	T3 - Long Term Projections	Email to G. Maldonado (FOMB) regarding additional items to add to presentation to executive director of FOMB regarding UPR and PRDE maintenance of effort	0.50	720.00	360.00
Heath, Emma	Senior Manager	4/28/2021	T3 - Long Term Projections	Email to G. Ojeda (FOMB) regarding latest guidance from US Treasury regarding award procedure for state and local funds.	0.40	720.00	288.00
Gelfond, Hilary	Staff	4/28/2021	T3 - Long Term Projections	Estimate the fiscal impact of Earned Income Tax Credit provisions in Act 40 for fiscal note	1.20	245.00	294.00
Nagarajan, Snigdha	Staff	4/28/2021	T3 - Long Term Projections	Explore DME third party mobility data that can be use for analysis	1.80	245.00	441.00
Tague, Robert	Executive Director	4/28/2021	T3 - Long Term Projections	Final review of Caguas 207 analysis after comments incorporated by team	0.30	810.00	243.00
Berger, Daniel L.	Manager	4/28/2021	T3 - Long Term Projections	Fix errors found in full review of monthly economic update slides on COVID data	0.60	595.00	357.00
Berger, Daniel L.	Manager	4/28/2021	T3 - Long Term Projections	Full review of monthly economic update first 20 slides	1.90	595.00	1,130.50
Berger, Daniel L.	Manager	4/28/2021	T3 - Long Term Projections	Full review of monthly economic update slides 21-45	2.40	595.00	1,428.00
Knapp, Nicole Penelope	Senior	4/28/2021	T3 - Long Term Projections	Gather data on current high efficiency energy production in Puerto Rico for Act 40 Fiscal Note	1.60	445.00	712.00
Federer, Joshua Lee	Staff	4/28/2021	T3 - Long Term Projections	Incorporate feedback provided by M Canter (EY) on PRIDCO dashboard cover page language	0.80	245.00	196.00
Nagarajan, Snigdha	Staff	4/28/2021	T3 - Long Term Projections	Incorporate final suggested changes discussed on call for PRIDCO dashboard and facilitate handover	1.60	245.00	392.00
Nagarajan, Snigdha	Staff	4/28/2021	T3 - Long Term Projections	Incorporate changes on PRIDCO file- Consolidated File tab	1.40	245.00	343.00
Nagarajan, Snigdha	Staff	4/28/2021	T3 - Long Term Projections	Incorporate changes on PRIDCO file- deletion of irrelevant data and incorporation of corresponding mapping data	1.10	245.00	269.50
Mira, Francisco Jose	Senior Manager	4/28/2021	T3 - Long Term Projections	Medical Fund - Proof-read and edit outstanding items RFP Medical Student Loan Forgiveness Program	1.60	720.00	1,152.00
Powell, Marc	Executive Director	4/28/2021	T3 - Long Term Projections	Medical Fund - Proof-read and edit outstanding items RFP Medical Student Loan Forgiveness Program	1.30	810.00	1,053.00
Powell, Marc	Executive Director	4/28/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program, Section 4 Submittal Requirements	0.70	810.00	567.00
Mira, Francisco Jose	Senior Manager	4/28/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program, Section 5 Technical Proposal content	1.90	720.00	1,368.00
Powell, Marc	Executive Director	4/28/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program, Section 5 Technical Proposal content	2.20	810.00	1,782.00
Mira, Francisco Jose	Senior Manager	4/28/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program, Section 6 Financial Proposal content	1.60	720.00	1,152.00
Powell, Marc	Executive Director	4/28/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program, Section 6 Financial Proposal content	1.40	810.00	1,134.00
Mira, Francisco Jose	Senior Manager	4/28/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program, Section 7 Evaluation Process and Criteria	1.10	720.00	792.00
Powell, Marc	Executive Director	4/28/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program, Section 7 Evaluation Process and Criteria	1.40	810.00	1,134.00
Mira, Francisco Jose	Senior Manager	4/28/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program, Section 8 Disclosures and Appendices	1.20	720.00	864.00
Powell, Marc	Executive Director	4/28/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program, Section 8 Disclosures and Appendices	0.80	810.00	648.00
Christian, Adam	Senior Manager	4/28/2021	T3 - Long Term Projections	Participate in a call with A Christian (EY) N Zipfel (EY) to discuss preliminary findings on energy workforce retraining programs	0.50	720.00	360.00
Zipfel, Nathan	Staff	4/28/2021	T3 - Long Term Projections	Participate in a call with A Christian (EY) N Zipfel (EY) to discuss preliminary findings on energy workforce retraining programs	0.50	245.00	122.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Berger, Daniel L.	Manager	4/28/2021	T3 - Long Term Projections	Participate in call to begin initial discussion regarding legislative bill scoring analysis on RC17, HB28, HB456. Attendees include R. Tague (EY), D. Mullins (EY), J. Mackie (EY), I. Stec (EY), A. Kebhaj (EY), D. Berger (EY), M. Ban (EY), V. Maldonado (FOMB), G. Ojeda (FOMB), M. Juarbe (FOMB).	0.40	595.00	238.00
Tague, Robert	Executive Director	4/28/2021	T3 - Long Term Projections	Participate in call to begin initial discussion regarding legislative bill scoring analysis on RC17, HB28, HB456. Attendees include R. Tague (EY), D. Mullins (EY), J. Mackie (EY), I. Stec (EY), A. Kebhaj (EY), D. Berger (EY), M. Ban (EY), V. Maldonado (FOMB), G. Ojeda (FOMB), M. Juarbe (FOMB).	0.40	810.00	324.00
Kebhaj, Suhaib	Senior	4/28/2021	T3 - Long Term Projections	Participate in call to begin initial discussion regarding legislative bill scoring analysis on RC17, HB28, HB456. Attendees include R. Tague (EY), D. Mullins (EY), J. Mackie (EY), I. Stec (EY), A. Kebhaj (EY), D. Berger (EY), M. Ban (EY), V. Maldonado (FOMB), G. Ojeda (FOMB), M. Juarbe (FOMB).	0.40	445.00	178.00
Mullins, Daniel R	Executive Director	4/28/2021	T3 - Long Term Projections	Participate in call to begin initial discussion regarding legislative bill scoring analysis on RC17, HB28, HB456. Attendees include R. Tague (EY), D. Mullins (EY), J. Mackie (EY), I. Stec (EY), A. Kebhaj (EY), D. Berger (EY), M. Ban (EY), V. Maldonado (FOMB), G. Ojeda (FOMB), M. Juarbe (FOMB).	0.40	810.00	324.00
Barati Stec, Izabella	Manager	4/28/2021	T3 - Long Term Projections	Participate in call to begin initial discussion regarding legislative bill scoring analysis on RC17, HB28, HB456. Attendees include R. Tague (EY), D. Mullins (EY), J. Mackie (EY), I. Stec (EY), A. Kebhaj (EY), D. Berger (EY), M. Ban (EY), V. Maldonado (FOMB), G. Ojeda (FOMB), M. Juarbe (FOMB).	0.40	595.00	238.00
Mackie, James	Executive Director	4/28/2021	T3 - Long Term Projections	Participate in call to begin initial discussion regarding legislative bill scoring analysis on RC17, HB28, HB456. Attendees include R. Tague (EY), D. Mullins (EY), J. Mackie (EY), I. Stec (EY), A. Kebhaj (EY), D. Berger (EY), M. Ban (EY), V. Maldonado (FOMB), G. Ojeda (FOMB), M. Juarbe (FOMB).	0.40	810.00	324.00
Ban, Menuka	Manager	4/28/2021	T3 - Long Term Projections	Participate in call to begin initial discussion regarding legislative bill scoring analysis on RC17, HB28, HB456. Attendees include R. Tague (EY), D. Mullins (EY), J. Mackie (EY), I. Stec (EY), A. Kebhaj (EY), D. Berger (EY), M. Ban (EY), V. Maldonado (FOMB), G. Ojeda (FOMB), M. Juarbe (FOMB).	0.40	595.00	238.00
Levy, Sheva R	Partner/Principal	4/28/2021	T3 - Long Term Projections	Participate in call to discuss PREPA Fiscal Plan Notice of Violation presentation and associated decision with FOMB Subcommittee, McK, FOMB staff, Proskauer. EY participants include R. Tague (EY), J. Santambrogio (EY), S. Levy (EY), C. Good (EY).	1.10	721.00	793.10
Santambrogio, Juan	Executive Director	4/28/2021	T3 - Long Term Projections	Participate in call to discuss PREPA Fiscal Plan Notice of Violation presentation and associated decision with FOMB Subcommittee, McK, FOMB staff, Proskauer. EY participants include R. Tague (EY), J. Santambrogio (EY), S. Levy (EY), C. Good (EY).	1.10	810.00	891.00
Good JR, Clark E	Manager	4/28/2021	T3 - Long Term Projections	Participate in call to discuss PREPA Fiscal Plan Notice of Violation presentation and associated decision with FOMB Subcommittee, McK, FOMB staff, Proskauer. EY participants include R. Tague (EY), J. Santambrogio (EY), S. Levy (EY), C. Good (EY).	1.10	519.00	570.90
Tague, Robert	Executive Director	4/28/2021	T3 - Long Term Projections	Participate in call to discuss PREPA Fiscal Plan Notice of Violation presentation and associated decision with FOMB Subcommittee, McK, FOMB staff, Proskauer. EY participants include R. Tague (EY), J. Santambrogio (EY), S. Levy (EY), C. Good (EY).	1.10	810.00	891.00
Tague, Robert	Executive Director	4/28/2021	T3 - Long Term Projections	Participate in call to discuss PREPA FP, pension analysis required and other open items with P. Possinger (Proskauer), R. Tague (EY), S. Levy (EY), C. Good (EY).	0.40	810.00	324.00
Good JR, Clark E	Manager	4/28/2021	T3 - Long Term Projections	Participate in call to discuss PREPA FP, pension analysis required and other open items with P. Possinger (Proskauer), R. Tague (EY), S. Levy (EY), C. Good (EY).	0.40	519.00	207.60
Levy, Sheva R	Partner/Principal	4/28/2021	T3 - Long Term Projections	Participate in call to discuss PREPA FP, pension analysis required and other open items with P. Possinger (Proskauer), R. Tague (EY), S. Levy (EY), C. Good (EY).	0.40	721.00	288.40

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	4/28/2021	T3 - Long Term Projections	Participate in call to discuss PREPA Notice of Violation pension issues and open issues requiring resolution with Y. Hickey (FOMB), M. Lopez (FOMB), C. Ortiz (FOMB), C. Good (EY), S. Levy (EY), R. Tague (EY).	0.50	810.00	405.00
Good JR,Clark E	Manager	4/28/2021	T3 - Long Term Projections	Participate in call to discuss PREPA Notice of Violation pension issues and open issues requiring resolution with Y. Hickey (FOMB), M. Lopez (FOMB), C. Ortiz (FOMB), C. Good (EY), S. Levy (EY), R. Tague (EY).	0.50	519.00	259.50
Levy,Sheva R	Partner/Principal	4/28/2021	T3 - Long Term Projections	Participate in call to discuss PREPA Notice of Violation pension issues and open issues requiring resolution with Y. Hickey (FOMB), M. Lopez (FOMB), C. Ortiz (FOMB), C. Good (EY), S. Levy (EY), R. Tague (EY).	0.50	721.00	360.50
Campbell,Nnaji-Semayi	Senior	4/28/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) and N. Campbell (EY) to discuss current status of RFP Broadband, and Task 3	1.10	445.00	489.50
Ramirez,Aaron	Senior	4/28/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) and N. Campbell (EY) to discuss current status of RFP Broadband, and Task 3	1.10	445.00	489.50
Thind,Jehan	Senior Manager	4/28/2021	T3 - Long Term Projections	Participate in call with J. Thind (EY), A. Ramirez (EY), T. Yang (EY) (Partial), N. Campbell (EY) to discuss current status of RFP Broadband, and Task 3	1.10	720.00	792.00
Yang,Tianyi	Manager	4/28/2021	T3 - Long Term Projections	Participate in call with J. Thind (EY), A. Ramirez (EY), T. Yang (EY) (Partial), N. Campbell (EY) to discuss current status of RFP Broadband, and Task 3	0.50	595.00	297.50
Campbell,Nnaji-Semayi	Senior	4/28/2021	T3 - Long Term Projections	Participate in call with J. Thind (EY), A. Ramirez (EY), T. Yang (EY) (Partial), N. Campbell (EY) to discuss current status of RFP Broadband, and Task 3	1.10	445.00	489.50
Ramirez,Aaron	Senior	4/28/2021	T3 - Long Term Projections	Participate in call with J. Thind (EY), A. Ramirez (EY), T. Yang (EY) (Partial), N. Campbell (EY) to discuss current status of RFP Broadband, and Task 3	1.10	445.00	489.50
Santambrogio,Juan	Executive Director	4/28/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Good JR,Clark E	Manager	4/28/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Chepenik,Adam Brandon	Partner/Principal	4/28/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Panagiotakis,Sofia	Senior Manager	4/28/2021	T3 - Long Term Projections	Participate in call with EY, Proskauer, FOMB and McKinsey regarding revised analysis of maintenance of effort requirements for PRDE and UPR funding under federal COVID-19 relief. EY participants: J. Santambrogio (EY), S. Panagiotakis (EY), E. Heath (EY) and S. Sarna(EY).	0.90	720.00	648.00
Sarna,Shavi	Senior Manager	4/28/2021	T3 - Long Term Projections	Participate in call with EY, Proskauer, FOMB and McKinsey regarding revised analysis of maintenance of effort requirements for PRDE and UPR funding under federal COVID-19 relief. EY participants: J. Santambrogio (EY), S. Panagiotakis (EY), E. Heath (EY) and S. Sarna(EY).	0.90	720.00	648.00
Santambrogio,Juan	Executive Director	4/28/2021	T3 - Long Term Projections	Participate in call with EY, Proskauer, FOMB and McKinsey regarding revised analysis of maintenance of effort requirements for PRDE and UPR funding under federal COVID-19 relief. EY participants: J. Santambrogio (EY), S. Panagiotakis (EY), E. Heath (EY) and S. Sarna(EY).	0.90	810.00	729.00
Heath,Emma	Senior Manager	4/28/2021	T3 - Long Term Projections	Participate in call with EY, Proskauer, FOMB and McKinsey regarding revised analysis of maintenance of effort requirements for PRDE and UPR funding under federal COVID-19 relief. EY participants: J. Santambrogio (EY), S. Panagiotakis (EY), E. Heath (EY) and S. Sarna(EY).	0.90	720.00	648.00
Mullins,Daniel R	Executive Director	4/28/2021	T3 - Long Term Projections	Participate in call with J Mackie (EY), D Mullins (EY), and A Chepenik (EY) to discuss GILTI forecast implications.	0.80	810.00	648.00
Mackie,James	Executive Director	4/28/2021	T3 - Long Term Projections	Participate in call with J Mackie (EY), D Mullins (EY), and A Chepenik (EY) to discuss GILTI forecast implications.	0.80	810.00	648.00
Chepenik,Adam Brandon	Partner/Principal	4/28/2021	T3 - Long Term Projections	Participate in call with J Mackie (EY), D Mullins (EY), and A Chepenik (EY) to discuss GILTI forecast implications.	0.80	870.00	696.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	4/28/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), E. Heath (EY), F. Yodice (EY), P. Rosario (FOMB) regarding NAP spending data and additional information needed from relevant agencies to aid in our tracking of COVID relief spending data	0.60	720.00	432.00
Jacobsen,Katherine Anne	Senior	4/28/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), E. Heath (EY), F. Yodice (EY), P. Rosario (FOMB) regarding NAP spending data and additional information needed from relevant agencies to aid in our tracking of COVID relief spending data	0.60	445.00	267.00
Yodice,Frank	Senior	4/28/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY), E. Heath (EY), F. Yodice (EY), P. Rosario (FOMB) regarding NAP spending data and additional information needed from relevant agencies to aid in our tracking of COVID relief spending data	0.60	445.00	267.00
Chepenik,Adam Brandon	Partner/Principal	4/28/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Tague,Robert	Executive Director	4/28/2021	T3 - Long Term Projections	Participate in call with R Tague (EY) and J Burr (EY) to discuss the PREPA labor reform request in accordance with PROMESA section 104	0.80	810.00	648.00
Burr,Jeremy	Manager	4/28/2021	T3 - Long Term Projections	Participate in call with R Tague (EY) and J Burr (EY) to discuss the PREPA labor reform request in accordance with PROMESA section 104	0.80	595.00	476.00
Tan,Riyandi	Manager	4/28/2021	T3 - Long Term Projections	Participate in call with R Tan (EY) and S LeBlanc (EY) to discuss issues with the Fiscal Plan in pulling budgets by agency.	0.30	595.00	178.50
LeBlanc,Samantha	Senior	4/28/2021	T3 - Long Term Projections	Participate in call with R Tan (EY) and S LeBlanc (EY) to discuss issues with the Fiscal Plan in pulling budgets by agency.	0.30	445.00	133.50
Good JR,Clark E	Manager	4/28/2021	T3 - Creditor Mediation Support	Redacted	0.20	519.00	103.80
Levy,Sheva R	Partner/Principal	4/28/2021	T3 - Creditor Mediation Support	Redacted	0.20	721.00	144.20
Good JR,Clark E	Manager	4/28/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), M Lopez (FOMB) and C Ortiz (FOMB) to discuss status of pension related issues such as Act 80, system 2000 balances, PREPA NOV	0.60	519.00	311.40
Levy,Sheva R	Partner/Principal	4/28/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), M Lopez (FOMB) and C Ortiz (FOMB) to discuss status of pension related issues such as Act 80, system 2000 balances, PREPA NOV	0.60	721.00	432.60
Federer,Joshua Lee	Staff	4/28/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), S Bowman (EY) and J Federer (EY) to discuss PRIDCO dashboard review	0.40	245.00	98.00
Bowman,Stephen	Senior Manager	4/28/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), S Bowman (EY) and J Federer (EY) to discuss PRIDCO dashboard review	0.40	720.00	288.00
Canter,Matthew Alan	Manager	4/28/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), S Bowman (EY) and J Federer (EY) to discuss PRIDCO dashboard review	0.40	595.00	238.00
Nagarajan,Snigdha	Staff	4/28/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY), M Canter (EY), S Bowman (EY) and J Federer (EY) to discuss PRIDCO dashboard review	0.40	245.00	98.00
Hurtado,Sergio Danilo	Senior	4/28/2021	T3 - Long Term Projections	Participate in call with S Sarna (EY) and S Hurtado (EY) to discuss updates to FY22 budget control language to the resolution document	0.40	445.00	178.00
Panagiotakis,Sofia	Senior Manager	4/28/2021	T3 - Long Term Projections	Participate in call with S. O'Rourke (Mckinsey), J. Rebolledo (Mckinsey), G. Maldonado (FOMB), M. Perez (FOMB), N. Irizarry (FOMB), C. Ruiz (FOMB), J. Santambrogio (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the revised PRDE/UPR MOE analysis.	0.50	720.00	360.00
Sarna,Shavi	Senior Manager	4/28/2021	T3 - Long Term Projections	Participate in call with S. O'Rourke (Mckinsey), J. Rebolledo (Mckinsey), G. Maldonado (FOMB), M. Perez (FOMB), N. Irizarry (FOMB), C. Ruiz (FOMB), J. Santambrogio (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the revised PRDE/UPR MOE analysis.	0.50	720.00	360.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	4/28/2021	T3 - Long Term Projections	Participate in call with S. O'Rourke (McKinsey), J. Rebolledo (McKinsey), G. Maldonado (FOMB), M. Perez (FOMB), N. Irizarry (FOMB), C. Ruiz (FOMB), J. Santambrogio (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the revised PRDE/UPR MOE analysis.	0.50	810.00	405.00
Lavrov, Eugene	Senior Manager	4/28/2021	T3 - Long Term Projections	Participate in discussion with G. Ojeda (FOMB), C. Robles (FOMB), E. Lavrov (EY), D. Mullins (EY) to present progress and findings on CIT reform and identify focus of continuing analysis	1.00	720.00	720.00
Mullins, Daniel R	Executive Director	4/28/2021	T3 - Long Term Projections	Participate in discussion with G. Ojeda (FOMB), C. Robles (FOMB), E. Lavrov (EY), D. Mullins (EY) to present progress and findings on CIT reform and identify focus of continuing analysis	1.00	810.00	810.00
Chepenik, Adam Brandon	Partner/Principal	4/28/2021	T3 - Long Term Projections	Participate in meeting with M Najder (EY), S Bellas (EY), S Konstand (EY), J Burr (EY), M Magrans (EY), A Chepenik (EY), and V Chemtob (EY) to discuss PR restack options	0.70	870.00	609.00
Burr, Jeremy	Manager	4/28/2021	T3 - Long Term Projections	Participate in the Retirement Board Webinar to understand the flow of funds of PayGo for non-CW entities	0.50	595.00	297.50
Sarna, Shavi	Senior Manager	4/28/2021	T3 - Long Term Projections	Participate on call with G Maldonado (FOMB), S O'Rourke (McKinsey), S Panagiotakis (EY) and S Sarna (EY) to discuss PRDE MOE changes and impact to fiscal plan estimates	0.40	720.00	288.00
Panagiotakis, Sofia	Senior Manager	4/28/2021	T3 - Long Term Projections	Participate on call with G Maldonado (FOMB), S O'Rourke (McKinsey), S Panagiotakis (EY) and S Sarna (EY) to discuss PRDE MOE changes and impact to fiscal plan estimates	0.40	720.00	288.00
Panagiotakis, Sofia	Senior Manager	4/28/2021	T3 - Creditor Mediation Support	Redacted	0.20	720.00	144.00
Sarna, Shavi	Senior Manager	4/28/2021	T3 - Creditor Mediation Support	Redacted	0.20	720.00	144.00
Santambrogio, Juan	Executive Director	4/28/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Good JR, Clark E	Manager	4/28/2021	T3 - Creditor Mediation Support	Redacted	0.90	519.00	467.10
Kebhaj, Suhaib	Senior	4/28/2021	T3 - Long Term Projections	Prepare client ready report on cooperative tax administration	0.60	445.00	267.00
Kebhaj, Suhaib	Senior	4/28/2021	T3 - Long Term Projections	Prepare comments to staff on cooperative tax administration report	1.20	445.00	534.00
Mullins, Daniel R	Executive Director	4/28/2021	T3 - Long Term Projections	Prepare Cooperative tax administration for Puerto Rico report on principals of cooperative and local tax administration and experiences of the US states across jurisdictions and revenue instruments	2.90	810.00	2,349.00
Rai, Aman	Staff	4/28/2021	T3 - Long Term Projections	Prepare design changes to employment recovery slides with new employment data from establishment survey (CES)	2.40	245.00	588.00
Kebhaj, Suhaib	Senior	4/28/2021	T3 - Long Term Projections	Prepare draft sections on property tax for report on cooperative tax administration	1.20	445.00	534.00
Yodice, Frank	Senior	4/28/2021	T3 - Long Term Projections	Prepare email response to P. Rosario (FOMB) requesting explanations and details regarding certain agency data provided to EY, relating to the Nutrition Assistance Plan	0.30	445.00	133.50
Kebhaj, Suhaib	Senior	4/28/2021	T3 - Long Term Projections	Prepare feedback on FAST PUA data received from PRDOL	0.40	445.00	178.00
Federer, Joshua Lee	Staff	4/28/2021	T3 - Long Term Projections	Prepare feedback on PRIDCO dashboard cover page language for EY team to incorporate in updated iteration	0.60	245.00	147.00
Zhao, Leqi	Senior	4/28/2021	T3 - Long Term Projections	Prepare heatmap of industries that are accommodations for PBA pilot building restack analysis	2.90	445.00	1,290.50
Zhao, Leqi	Senior	4/28/2021	T3 - Long Term Projections	Prepare heatmap of industries that use offices for PBA pilot building restack analysis	2.40	445.00	1,068.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Rai,Aman	Staff	4/28/2021	T3 - Long Term Projections	Prepare new calculations for results for employment recovery in PR using seasonally adjusted data instead of non-seasonally adjusted data	1.60	245.00	392.00
Kebhaj,Suhaib	Senior	4/28/2021	T3 - Long Term Projections	Prepare response to request for information on the corporate income tax in Puerto Rico and required analysis to assess business tax competitiveness	1.20	445.00	534.00
Burr,Jeremy	Manager	4/28/2021	T3 - Long Term Projections	Prepare revisions to the PayGo budget allocations for DPS given the removal of forensic science	0.80	595.00	476.00
Federer,Joshua Lee	Staff	4/28/2021	T3 - Long Term Projections	Prepare summary of EY team hours incurred to-date for purposes of developing a forecast of expected hours on remaining CW real estate workstreams	1.30	245.00	318.50
Zhao,Leqi	Senior	4/28/2021	T3 - Long Term Projections	Prepare write-up of tax impact analysis for fiscal note of Act 169	1.90	445.00	845.50
Edwards,Daniel	Manager	4/28/2021	T3 - Long Term Projections	Review findings from the UC Berkeley report on Puerto Rico's closed schools.	2.00	595.00	1,190.00
Nguyen,Jimmy Hoang Huy	Staff	4/28/2021	T3 - Long Term Projections	Recalculate the benefit calculation provided by the actuary in sample TRS calculations to assess accuracy	1.60	271.00	433.60
Canter,Matthew Alan	Manager	4/28/2021	T3 - Long Term Projections	Recommend feedback for PRIDCO dashboard	0.30	595.00	178.50
Gelfond,Hilary	Staff	4/28/2021	T3 - Long Term Projections	Reconcile estimate of expansion of sales and use tax to remote sellers to legislative text of Act 40	2.90	245.00	710.50
Heath,Emma	Senior Manager	4/28/2021	T3 - Long Term Projections	Reply email to G. Maldonado (FOMB) regarding next steps for UPR and PRDE maintenance of effort.	0.40	720.00	288.00
Dubinsky,Shawn	Manager	4/28/2021	T3 - Long Term Projections	Research and review LUMA T&D OM&A to identify any pension related roles and responsibilities under the proposed shared service agreement and understand any potential impacts that pension reforms may have on future system administration	0.70	595.00	416.50
Dubinsky,Shawn	Manager	4/28/2021	T3 - Long Term Projections	Research FOP program guidelines and eligibility to determine program eligibility and requirements to obtain reconstruction funds under the FOR program to assist FEMA Reconstruction Projects	0.70	595.00	416.50
Yang,Tianyi	Manager	4/28/2021	T3 - Long Term Projections	Research new federal funding opportunities under the AJP and stimulus bill	1.30	595.00	773.50
Glavin,Amanda Jane	Senior	4/28/2021	T3 - Long Term Projections	Review additional mandates to control issues in Puerto Rico related to tourists	2.30	445.00	1,023.50
Tague,Robert	Executive Director	4/28/2021	T3 - Long Term Projections	Review analysis of tax administration structures to support discussions with PR Govt on ease of doing business reforms kickoff call.	1.50	810.00	1,215.00
Heath,Emma	Senior Manager	4/28/2021	T3 - Long Term Projections	Review and edit memo regarding PRDE and UPR maintenance of effort.	0.60	720.00	432.00
Heath,Emma	Senior Manager	4/28/2021	T3 - Long Term Projections	Review ARP program by program total	0.30	720.00	216.00
Santambrogio,Juan	Executive Director	4/28/2021	T3 - Long Term Projections	Review COFINA fiscal plan submission to check compliance with CW fiscal plan	0.90	810.00	729.00
Heath,Emma	Senior Manager	4/28/2021	T3 - Long Term Projections	Review Construction and Renovation Projects at Health Centers ARP program and applicability to Puerto Rico	0.90	720.00	648.00
Mackie,James	Executive Director	4/28/2021	T3 - Long Term Projections	Review coordination of tax administration in Puerto Rico	1.30	810.00	1,053.00
Mullins,Daniel R	Executive Director	4/28/2021	T3 - Long Term Projections	Review Corporate Tax Reform developing materials on progress and next steps for presentation and discussion with FOMB	0.60	810.00	486.00
Levy,Sheva R	Partner/Principal	4/28/2021	T3 - Long Term Projections	Review draft 104 letter related to PREPA mobility plan	0.40	721.00	288.40
Leonis,Temisan	Senior	4/28/2021	T3 - Long Term Projections	Review F. Mitra (EY)'s revised Medical Student Loan Forgiveness Program RFP.	2.40	445.00	1,068.00
Leonis,Temisan	Senior	4/28/2021	T3 - Long Term Projections	Review F. Mitra (EY)'s revised Medical Student Loan Forgiveness Program's Annex A.	0.20	445.00	89.00
Tague,Robert	Executive Director	4/28/2021	T3 - Long Term Projections	Review final PREPA NoV presentation to be shared with Subcommittee	0.60	810.00	486.00
Sarna,Shavi	Senior Manager	4/28/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Mackie,James	Executive Director	4/28/2021	T3 - Long Term Projections	Review GILTI forecast implications	0.20	810.00	162.00
Lavrov,Eugene	Senior Manager	4/28/2021	T3 - Long Term Projections	Review GILTI analysis write up	0.40	720.00	288.00
Mullins,Daniel R	Executive Director	4/28/2021	T3 - Long Term Projections	Review GILTI development alternatives, such as modified opportunity zone that does not require incremental investment	0.60	810.00	486.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Campbell,Nnaji-Semayi	Senior	4/28/2021	T3 - Long Term Projections	Review historical determinations of coverage for comparative with future of service	1.40	445.00	623.00
Heath,Emma	Senior Manager	4/28/2021	T3 - Long Term Projections	Review latest guidance from US Treasury regarding award procedure for state and local funds.	0.80	720.00	576.00
Lavrov,Eugene	Senior Manager	4/28/2021	T3 - Long Term Projections	Review latest updates to the Medical Student Loan Forgiveness RFP and provide comments to FOMB	0.70	720.00	504.00
Heath,Emma	Senior Manager	4/28/2021	T3 - Long Term Projections	Review maintenance of effort materials provided by G. Maldonado (FOMB)	0.80	720.00	576.00
Gelfond,Hilary	Staff	4/28/2021	T3 - Long Term Projections	Review memo on state tax cooperation and implications for Puerto Rico	0.80	245.00	196.00
Mullins,Daniel R	Executive Director	4/28/2021	T3 - Long Term Projections	Review Monthly economic update slide deck	0.40	810.00	324.00
Heath,Emma	Senior Manager	4/28/2021	T3 - Long Term Projections	Review nutrition assistance programs under CARES in preparation for call with P. Rosario (FOMB)	0.80	720.00	576.00
Good JR,Clark E	Manager	4/28/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Lavrov,Eugene	Senior Manager	4/28/2021	T3 - Long Term Projections	Review original Annex for the Medical Student Loan Forgiveness RFP and provide comments to FOMB	0.40	720.00	288.00
Canter,Matthew Alan	Manager	4/28/2021	T3 - Long Term Projections	Review PRIDCO dashboard for grammar and technical review	0.50	595.00	297.50
Stuber,Emily Grace	Senior	4/28/2021	T3 - Creditor Mediation Support	Redacted	1.90	405.00	769.50
Soutendijk,Tyler	Staff	4/28/2021	T3 - Long Term Projections	Review Section 9 and Section 38 in Act 40 legislation for estimation of fiscal impact	0.30	245.00	73.50
Levy,Sheva R	Partner/Principal	4/28/2021	T3 - Long Term Projections	Review sensitivity of PREPA pension charge to different actuarial assumptions in preparation for PREPA subcommittee meeting	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	4/28/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Good JR,Clark E	Manager	4/28/2021	T3 - Long Term Projections	Review timeline needed for completion of upcoming pension asks arising from discussions with M Lopez (FOMB)	0.70	519.00	363.30
Lavrov,Eugene	Senior Manager	4/28/2021	T3 - Long Term Projections	Review updated Global Minimum Tax effects on Puerto Rico presentation	0.50	720.00	360.00
Santambrogio,Juan	Executive Director	4/28/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Santambrogio,Juan	Executive Director	4/28/2021	T3 - Plan of Adjustment	Review weekly TSA liquidity report in relation to revenue outperformance offered to GO creditors	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	4/28/2021	T3 - Long Term Projections	Review with FOMB of fiscal notes RC 17, HB 28, HB 456 and implications for fiscal plan revenue compliance,	0.50	810.00	405.00
Zhao,Leqi	Senior	4/28/2021	T3 - Long Term Projections	Review write-up of tax impact analysis for fiscal note of Act 169	0.80	445.00	356.00
Barati Stec,Izabella	Manager	4/28/2021	T3 - Long Term Projections	Review literature on green energy legislation in PR and US states (Act 40 fiscal note)	2.40	595.00	1,428.00
Thind,Jehan	Senior Manager	4/28/2021	T3 - Long Term Projections	Review task 3 outline in context of reallocation of responsibilities discussed on call	0.30	720.00	216.00
Tan,Riyandi	Manager	4/28/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Christian,Adam	Senior Manager	4/28/2021	T3 - Long Term Projections	Revisions to draft deliverable on potential Federal funding available for PREPA workforce retraining	0.30	720.00	216.00
Stricklin,Todd	Senior	4/28/2021	T3 - Long Term Projections	Summarize PREPA asset details received to assist outlining historical system contribution details	0.70	405.00	283.50
Barati Stec,Izabella	Manager	4/28/2021	T3 - Long Term Projections	Verify data, and comment on slide 16 (sectoral employment) of the April Monthly Economic Update slide deck	1.40	595.00	833.00
Gelfond,Hilary	Staff	4/28/2021	T3 - Long Term Projections	Draft Fiscal Note on fiscal impacts of sales and use tax portion of Act 40	2.90	245.00	710.50
Berger,Daniel L.	Manager	4/28/2021	T3 - Long Term Projections	Draft slide for real time indicators introduction for monthly economic update (discuss the tourism indicators as they showed significant growth in April)	0.70	595.00	416.50
Berger,Daniel L.	Manager	4/28/2021	T3 - Long Term Projections	Draft slide for the PREM to compare with Economic Activity Index for the monthly economic update	0.80	595.00	476.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	4/28/2021	T3 - Plan of Adjustment	Prepare analysis of documentation available as of 4/28/2021 for legal due diligence review of accounts above the restriction threshold of \$6.9 million for the 3/31/2021 testing period.	1.20	245.00	294.00
Sanchez-Riveron, Déborah	Staff	4/28/2021	T3 - Plan of Adjustment	Prepare draft email to Proskauer and O&B with a list of new restrictions documentation for legal due diligence review of accounts above the restriction threshold of \$6.9 million as of 4/28/2021 for the 3/31/2021 testing period.	0.20	245.00	49.00
Venkatramanan, Siddhu	Manager	4/28/2021	T3 - Plan of Adjustment	Analyze results of documentation troubleshoot process identified during the weekly workspace maintenance for the cash analysis workstream as of 4/28/2021	1.90	595.00	1,130.50
Venkatramanan, Siddhu	Manager	4/28/2021	T3 - Plan of Adjustment	Update fields within the Relativity workspace to implement changes for the 03/31/2021 testing period as of 4/28/2021.	2.40	595.00	1,428.00
Chan, Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform second level review of Housing Financing Authority account X-ERS at Banco de Desarrollo Economico (BDE) as of 03/31/21 testing period.	0.10	595.00	59.50
Chan, Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform second level review of Highway and Transportation Authority account X-ERS at Banco de Desarrollo Economico (BDE) as of 03/31/21 testing period.	0.10	595.00	59.50
Mairena, Daisy	Staff	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 4 to 17 of 17 account balances held by the Office of Court Administration at First Bank as of the 03/31/21 testing period.	0.90	245.00	220.50
Mairena, Daisy	Staff	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 129 to 170 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	2.70	245.00	661.50
Mairena, Daisy	Staff	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 171 to 190 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	1.40	245.00	343.00
Ramirez, Jessica I.	Senior	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 3 account balances held by the Puerto Rico Sales Tax Financing Corporation (COFINA) at Oriental Bank as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 2 account balances held by the The Children's Trust at Oriental Bank as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Puerto Rico Tourism Development Fund at Oriental Bank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 7 of 7 account balances held by the Retirement System for Employees of the Government and Judiciary Retirement System at BNY Mellon as of the 03/31/21 testing period.	0.70	445.00	311.50
Ramirez, Jessica I.	Senior	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 9 to 10 of 10 account balances held by the Public Buildings Authority at Oriental Bank as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 48 to 49 of 50 account balances held by the Public Housing Administration at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 12 of 12 account balances held by the Public Housing Administration at BNY Mellon as of the 03/31/21 testing period.	1.20	445.00	534.00
Ramirez, Jessica I.	Senior	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 4 account balances held by the Public Housing Administration at First Bank as of the 03/31/21 testing period.	0.20	445.00	89.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 191 to 192 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 67 to 67 of 67 account balances held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 3 account balances held by the Department of Treasury at Banco Santander as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 2 of 2 account balances held by the Department of Treasury at First Bank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 of 1 account balance held by the Statistics Institute of PR at First Bank as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 19 to 19 of 19 account balances held by the Comprehensive Cancer Center at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 3 of 3 account balances held by the PR Federal Affairs Administration at Citibank as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 3 of 3 account balances held by the Highway and Transportation Authority at Banco Santander as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 13 to 13 of 13 account balances held by the Department of Labor and Human Resources at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 7 to 9 of 9 account balances held by the Department of Housing at First Bank as of the 03/31/21 testing period.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	4/28/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 8 of 8 account balances held by the Puerto Rico Municipal Finance Agency at Banco Popular as of the 03/31/21 testing period.	0.80	445.00	356.00
Sanchez-Riveron, Déborah	Staff	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 6 to 7 of 53 account balances held by the Puerto Rico Sales Tax Financing Corporation (COFINA) at BNY Mellon as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 4 of 4 account balances held by the Electronic Lottery at Banco Santander as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 10 account balances held by the Puerto Rico Public Finance Corporation at BNY Mellon as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Puerto Rico Public Finance Corporation at Oriental Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 2 account balances held by the Puerto Rico Development Fund at Oriental Bank as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 6 of 6 account balances held by the Puerto Rico Municipal Finance Agency at First Bank as of the 03/31/21 testing period.	0.60	245.00	147.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 15 to 16 of 17 account balances held by the Public Buildings Authority at US Bank as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Department of Correction and Rehabilitation at Nuestra Coop as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 2 of 4 account balances held by the Institutional Trust of the National Guard of Puerto Rico at Oriental Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 12 of 13 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at BNY Mellon as of the 03/31/21 testing period.	1.20	245.00	294.00
Sanchez-Riveron,Déborah	Staff	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 7 of 10 account balances held by the Public Buildings Authority at Oriental Bank as of the 03/31/21 testing period.	0.70	245.00	171.50
Sanchez-Riveron,Déborah	Staff	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 47 to 47 of 73 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Santander as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 6 to 6 of 7 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Citibank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at First Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 3 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Oriental Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 5 of 5 account balances held by the Puerto Rico Public Finance Corporation at US Bank as of the 03/31/21 testing period.	0.40	595.00	238.00
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 17 to 17 of 17 account balances held by the Public Buildings Authority at US Bank as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 6 to 17 of 24 account balances held by the Electric Power Authority (PREPA) at US Bank as of the 03/31/21 testing period.	1.10	595.00	654.50
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 2 account balances held by the Public Housing Administration at Citibank as of the 03/31/21 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 15 to 17 of 18 account balances held by the Electric Power Authority (PREPA) at Citibank as of the 03/31/21 testing period.	0.30	595.00	178.50
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the School of Plastic Arts and Design at Consultiva Internacional as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 4 account balances held by the Electric Power Authority (PREPA) at Oriental Bank as of the 03/31/21 testing period.	0.30	595.00	178.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 2 account balances held by the Department of Correction and Rehabilitation at Banco Santander as of the 03/31/21 testing period.	0.20	595.00	119.00
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 13 to 13 of 13 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at BNY Mellon as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 56 account balances held by the Highway and Transportation Authority at BNY Mellon as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Government Development Bank For Puerto Rico at Oriental Bank as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Metropolitan Bus Authority at Scotiabank as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 7 of 14 account balances held by the University of Puerto Rico at BNY Mellon as of the 03/31/21 testing period.	0.70	595.00	416.50
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 111 to 119 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.90	595.00	535.50
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Housing Financing Authority at Banco de Desarrollo Economico (BDE) as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 3 of 4 account balances held by the Project Corporation ENLACE Cano Martin Pena at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 2 of 2 account balances held by the Ponce Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 6 of 7 account balances held by the Convention Center District Authority of Puerto Rico at BNY Mellon as of the 03/31/21 testing period.	0.60	595.00	357.00
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Convention Center District Authority of Puerto Rico at First Bank as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/28/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Puerto Rico Police Bureau at Oriental Bank as of the 03/31/21 testing period.	0.10	595.00	59.50
Neziroski,David	Staff	4/28/2021	T3 - Fee Applications / Retention	Make amendments to January statement per additional comments from team	3.40	245.00	833.00
Soutendijk,Tyler	Staff	4/29/2021	T3 - Long Term Projections	Address EY manager comments on April Puerto Rico Monthly Economic Update slides	1.80	245.00	441.00
Mullins,Daniel R	Executive Director	4/29/2021	T3 - Long Term Projections	Amend Monthly Economic Update text in 40+ page slide deck for transmittal to FOMB	2.80	810.00	2,268.00
Chevlin,Benjamin	Staff	4/29/2021	T3 - Long Term Projections	Analyze and review meeting notes to develop key takeaways and action items - requested to share by EY and core FOMB team	1.60	245.00	392.00
Morris,Michael Thomas	Senior	4/29/2021	T3 - Plan of Adjustment	Analyze consistency in timeline for social security implementation vs cut implementation for steps that must be completed for both implementations	1.80	405.00	729.00
Good JR,Clark E	Manager	4/29/2021	T3 - Long Term Projections	Analyze data received from PREPA on utility rates / usage to assess scenario cost for updating NOV	1.30	519.00	674.70
Good JR,Clark E	Manager	4/29/2021	T3 - Long Term Projections	Analyze fy23 pension costs from fiscal plan to allocate out estimate of all ERS codes ultimately mapping to PRDE	1.90	519.00	986.10

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR, Clark E	Manager	4/29/2021	T3 - Long Term Projections	Analyze requirements to update calculations based on latest FOMB scenario request	0.80	519.00	415.20
Meisel, Daniel	Staff	4/29/2021	T3 - Long Term Projections	Assist in back of the envelope PBA school market rent estimate analysis using the construction cost comparison methodology.	1.50	245.00	367.50
Canter, Matthew Alan	Manager	4/29/2021	T3 - Long Term Projections	Draft outline of the CW real estate strategy section 205 letter	0.80	595.00	476.00
Campbell, Nnaji-Semayi	Senior	4/29/2021	T3 - Long Term Projections	Prepare chart for technology options, characteristics - benefits and drawbacks	0.80	445.00	356.00
Berger, Daniel L.	Manager	4/29/2021	T3 - Long Term Projections	Prepare spreadsheet to analyze capital gains losses if 2% of new housing is sold every 7 years (based on US and PR Data)	0.80	595.00	476.00
Berger, Daniel L.	Manager	4/29/2021	T3 - Long Term Projections	Review the online dashboard sent to FOMB that has the real time indicators (this is sent alongside the monthly economic update)	0.70	595.00	416.50
Berger, Daniel L.	Manager	4/29/2021	T3 - Long Term Projections	Collect data for methodology for ACT 169 capital gains estimates	1.20	595.00	714.00
Gelfond, Hilary	Staff	4/29/2021	T3 - Long Term Projections	Compare DDEC language on revisions of Act 60 regulations to text EY proposed and make recommendations to improve	0.60	245.00	147.00
Barati Stec, Izabella	Manager	4/29/2021	T3 - Long Term Projections	Compare Puerto Rico legislation on film tax credit to identify caps valid for the various form of tax credits	2.80	595.00	1,666.00
Matla, Jonathan	Senior	4/29/2021	T3 - Long Term Projections	Compile the GoldeTree Complaint issues for leadership to have a consolidated view of what is left to address	1.10	445.00	489.50
Canter, Matthew Alan	Manager	4/29/2021	T3 - Long Term Projections	Conduct in-depth grammatical and technical review of PRIDCO section 205 letter	1.70	595.00	1,011.50
Gelfond, Hilary	Staff	4/29/2021	T3 - Long Term Projections	Prepare line items on Puerto Rico corporate tax returns to submit to Hacienda for a data request	2.90	245.00	710.50
Knapp, Nicole Penelope	Senior	4/29/2021	T3 - Long Term Projections	Continue summary table of Act 40 provisions identifying positive, negative, or no impact for inclusion in the Act 40 fiscal note	2.90	445.00	1,290.50
Latham, Willow Genevieve	Senior	4/29/2021	T3 - Long Term Projections	Continue to fill in placeholder materials for Task 2 welcome packet	2.30	445.00	1,023.50
Yang, Tianyi	Manager	4/29/2021	T3 - Long Term Projections	Continue to research federal and state broadband programs and develop summary	2.50	595.00	1,487.50
Dubinsky, Shawn	Manager	4/29/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Campbell, Nnaji-Semayi	Senior	4/29/2021	T3 - Long Term Projections	Draft summary of broadband technology options for FOMB	2.30	445.00	1,023.50
Dubinsky, Shawn	Manager	4/29/2021	T3 - Long Term Projections	Draft correspondence to AAFAF and Municipality of Caguas requesting supporting details and analysis on the financial impacts of the proposed BPPR financing of reconstruction programs	0.30	595.00	178.50
Hartman, Bryan A	Manager	4/29/2021	T3 - Long Term Projections	Prepare a draft of presentation slides for Camila Ortiz (Promesa) and Maria Lopez (Promesa) regarding data of non-teachers currently contributing to social security	0.20	519.00	103.80
Gelfond, Hilary	Staff	4/29/2021	T3 - Long Term Projections	Draft PowerPoint slide on context for an progress on corporate tax competitiveness assessment	0.90	245.00	220.50
Jacobsen, Katherine Anne	Senior	4/29/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to Department of Health and Human Services healthcare funding from CRRSA Act	2.20	445.00	979.00
Latham, Willow Genevieve	Senior	4/29/2021	T3 - Long Term Projections	Draft structure for grant process slides for Task 2 welcome packet	2.60	445.00	1,157.00
Stricklin, Todd	Senior	4/29/2021	T3 - Long Term Projections	Draft PREPA-LUMA withdrawal funding scenario model true/false indicator to include/exclude generation employees from withdrawal assumptions	1.30	405.00	526.50
Zipfel, Nathan	Staff	4/29/2021	T3 - Long Term Projections	Edit PR Internal deck summarizing potential HR2 energy funding allocation, edit information and figures provided	4.40	245.00	1,078.00
Heath, Emma	Senior Manager	4/29/2021	T3 - Plan of Adjustment	Email to K Jacobsen (EY) regarding context of disclosure statement update for Act 154 and GILTI	0.40	720.00	288.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer,Joshua Lee	Staff	4/29/2021	T3 - Long Term Projections	Incorporate feedback provided by M Canter (EY) on language used in first recommendation section of section 205 recommendation letter for PRIDCO related to resigning expired leases	1.20	245.00	294.00
Federer,Joshua Lee	Staff	4/29/2021	T3 - Long Term Projections	Incorporate feedback provided by M Canter (EY) on language used in fourth recommendation section of section 205 recommendation letter for PRIDCO related to monetization of non-trusted property	1.40	245.00	343.00
Federer,Joshua Lee	Staff	4/29/2021	T3 - Long Term Projections	Incorporate feedback provided by M Canter (EY) on language used in next steps section of section 205 recommendation letter for PRIDCO	0.50	245.00	122.50
Federer,Joshua Lee	Staff	4/29/2021	T3 - Long Term Projections	Incorporate feedback provided by M Canter (EY) on language used in recommendation overview section of section 205 recommendation letter for PRIDCO	0.60	245.00	147.00
Federer,Joshua Lee	Staff	4/29/2021	T3 - Long Term Projections	Incorporate feedback provided by M Canter (EY) on language used in second recommendation section of section 205 recommendation letter for PRIDCO related to updating PRIDCO rent targets	0.40	245.00	98.00
Federer,Joshua Lee	Staff	4/29/2021	T3 - Long Term Projections	Incorporate feedback provided by M Canter (EY) on language used in summary section of section 205 recommendation letter for PRIDCO	1.00	245.00	245.00
Federer,Joshua Lee	Staff	4/29/2021	T3 - Long Term Projections	Incorporate feedback provided by M Canter (EY) on language used in third recommendation section of section 205 recommendation letter for PRIDCO related to upgrading asset management systems and procedures	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	4/29/2021	T3 - Long Term Projections	Analyze cadaster data based on UID made out of concatenation of 7 different attributes	1.50	245.00	367.50
Glavin,Amanda Jane	Senior	4/29/2021	T3 - Long Term Projections	Modify reopening slide to provide more details on the most recent executive order	1.20	445.00	534.00
Tague,Robert	Executive Director	4/29/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Good JR,Clark E	Manager	4/29/2021	T3 - Creditor Mediation Support	Redacted	0.60	519.00	311.40
Levy,Sheva R	Partner/Principal	4/29/2021	T3 - Creditor Mediation Support	Redacted	0.60	721.00	432.60
Heath,Emma	Senior Manager	4/29/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and F.Yodice (EY) to discuss the Pandemic EBT program and its updates across relevant COVID relief bills, along with its impact on Puerto Rico .	0.40	720.00	288.00
Yodice,Frank	Senior	4/29/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and F.Yodice (EY) to discuss the Pandemic EBT program and its updates across relevant COVID relief bills, along with its impact on Puerto Rico .	0.40	445.00	178.00
Panagiotakis,Sofia	Senior Manager	4/29/2021	T3 - Long Term Projections	Participate in call with EY, Proskauer, FOMB and McKinsey regarding new census data, MDRP and MOE requirements and their effect on the fiscal plan. EY participants: J. Santambrogio (EY), S. Panagiotakis (EY), E. Heath (EY).	1.00	720.00	720.00
Santambrogio,Juan	Executive Director	4/29/2021	T3 - Long Term Projections	Participate in call with EY, Proskauer, FOMB and McKinsey regarding new census data, MDRP and MOE requirements and their effect on the fiscal plan. EY participants: J. Santambrogio (EY), S. Panagiotakis (EY), E. Heath (EY).	1.00	810.00	810.00
Heath,Emma	Senior Manager	4/29/2021	T3 - Long Term Projections	Participate in call with EY, Proskauer, FOMB and McKinsey regarding new census data, MDRP and MOE requirements and their effect on the fiscal plan. EY participants: J. Santambrogio (EY), S. Panagiotakis (EY), E. Heath (EY).	1.00	720.00	720.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	4/29/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss the COFINA fiscal plan submission by the Govt	0.40	595.00	238.00
Santambrogio,Juan	Executive Director	4/29/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss the COFINA fiscal plan submission by the Govt	0.40	810.00	324.00
Santambrogio,Juan	Executive Director	4/29/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY), O Sha (McKinsey) and J Davis (McKinsey) to discuss MOE requirements and MDRP	0.50	810.00	405.00
Panagiotakis,Sofia	Senior Manager	4/29/2021	T3 - Plan of Adjustment	Participate in call with J. Santambrogio (EY), S. Panagiotakis (EY), S. Sarna (EY), S. Chawla (EY) and J. Chan (EY) to discuss creditor questions regarding restriction categorizations as of the 12/31/2020 reporting period.	0.30	720.00	216.00
Sarna,Shavi	Senior Manager	4/29/2021	T3 - Plan of Adjustment	Participate in call with J. Santambrogio (EY), S. Panagiotakis (EY), S. Sarna (EY), S. Chawla (EY) and J. Chan (EY) to discuss creditor questions regarding restriction categorizations as of the 12/31/2020 reporting period.	0.30	720.00	216.00
Santambrogio,Juan	Executive Director	4/29/2021	T3 - Plan of Adjustment	Participate in call with J. Santambrogio (EY), S. Panagiotakis (EY), S. Sarna (EY), S. Chawla (EY) and J. Chan (EY) to discuss creditor questions regarding restriction categorizations as of the 12/31/2020 reporting period.	0.30	810.00	243.00
Levy,Sheva R	Partner/Principal	4/29/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Burr,Jeremy	Manager	4/29/2021	T3 - Long Term Projections	Participate in call with P Rosario (FOMB) and J Burr (EY) to discuss the forecasted budget to actuals for PayGo for FY21	0.30	595.00	178.50
Burr,Jeremy	Manager	4/29/2021	T3 - Long Term Projections	Participate in call with R Weigel (Ankura) and J Burr (EY) to discuss the COFINA fiscal plan assumptions	1.30	595.00	773.50
Burr,Jeremy	Manager	4/29/2021	T3 - Long Term Projections	Participate in call with R Weigel (Ankura) and J Burr (EY) to discuss the PSTBA versus the debt service amount in the COFINA fiscal plan assumptions	0.40	595.00	238.00
Tague,Robert	Executive Director	4/29/2021	T3 - Long Term Projections	Participate in call with R. Tague (EY) and D. Mullins (EY) to discuss objectives and strategy behind ease of doing business reforms related to tax administration.	0.60	810.00	486.00
Mullins,Daniel R	Executive Director	4/29/2021	T3 - Long Term Projections	Participate in call with R. Tague (EY) and D. Mullins (EY) to discuss objectives and strategy behind ease of doing business reforms related to tax administration.	0.60	810.00	486.00
Good JR,Clark E	Manager	4/29/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss scenario analysis to be utilized for PREPA NOV	0.50	519.00	259.50
Levy,Sheva R	Partner/Principal	4/29/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss scenario analysis to be utilized for PREPA NOV	0.50	721.00	360.50
Chemtob,Victor	Senior Manager	4/29/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY), S Nagarajan (EY), J Burr (EY), and J Federer (EY) to discuss PRIDCO dashboard review process	0.30	720.00	216.00
Burr,Jeremy	Manager	4/29/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY), S Nagarajan (EY), J Burr (EY), and J Federer (EY) to discuss PRIDCO dashboard review process	0.30	595.00	178.50
Federer,Joshua Lee	Staff	4/29/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY), S Nagarajan (EY), J Burr (EY), and J Federer (EY) to discuss PRIDCO dashboard review process	0.30	245.00	73.50
Nagarajan,Snigdha	Staff	4/29/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY), S Nagarajan (EY), J Burr (EY), and J Federer (EY) to discuss PRIDCO dashboard review process	0.30	245.00	73.50
Santambrogio,Juan	Executive Director	4/29/2021	T3 - Creditor Mediation Support	Redacted	1.80	810.00	1,458.00
Malhotra,Gaurav	Partner/Principal	4/29/2021	T3 - Creditor Mediation Support	Redacted	1.80	870.00	1,566.00
Chepenik,Adam Brandon	Partner/Principal	4/29/2021	T3 - Creditor Mediation Support	Redacted	1.80	870.00	1,566.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Venkatraman,Ramachandran	Executive Director	4/29/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review deck to be presented during meeting with FOMB staff regarding Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: J. Santambrogio (EY), R. Venkatraman (EY), A. Kleine (EY), B. Chevlin (EY) and J. Merchan (EY).	0.90	810.00	729.00
Chevlin,Benjamin	Staff	4/29/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review deck to be presented during meeting with FOMB staff regarding Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: J. Santambrogio (EY), R. Venkatraman (EY), A. Kleine (EY), B. Chevlin (EY) and J. Merchan (EY).	0.90	245.00	220.50
Merchan,Janeth K	Manager	4/29/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review deck to be presented during meeting with FOMB staff regarding Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: J. Santambrogio (EY), R. Venkatraman (EY), A. Kleine (EY), B. Chevlin (EY) and J. Merchan (EY).	0.90	595.00	535.50
Santambrogio,Juan	Executive Director	4/29/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review deck to be presented during meeting with FOMB staff regarding Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: J. Santambrogio (EY), R. Venkatraman (EY), A. Kleine (EY), B. Chevlin (EY) and J. Merchan (EY).	0.90	810.00	729.00
Kleine,Andrew	Senior Manager	4/29/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review deck to be presented during meeting with FOMB staff regarding Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: J. Santambrogio (EY), R. Venkatraman (EY), A. Kleine (EY), B. Chevlin (EY) and J. Merchan (EY).	0.90	720.00	648.00
Chemtob,Victor	Senior Manager	4/29/2021	T3 - Plan of Adjustment	Participate in meeting with V Chemtob (EY) and J Matla (EY) lay out a plan to answer any outstanding points in the Golden Tree letters based upon the complaint filed to PRIDCO	0.30	720.00	216.00
Matla,Jonathan	Senior	4/29/2021	T3 - Plan of Adjustment	Participate in meeting with V Chemtob (EY) and J Matla (EY) lay out a plan to answer any outstanding points in the Golden Tree letters based upon the complaint filed to PRIDCO	0.30	445.00	133.50
Panagiotakis,Sofia	Senior Manager	4/29/2021	T3 - Long Term Projections	Participate on call with J Santambrogio (EY), S Panagiotakis (EY) and S Sarna (EY) to review updated estimates for PRDE MOE	0.40	720.00	288.00
Sarna,Shavi	Senior Manager	4/29/2021	T3 - Long Term Projections	Participate on call with J Santambrogio (EY), S Panagiotakis (EY) and S Sarna (EY) to review updated estimates for PRDE MOE	0.40	720.00	288.00
Santambrogio,Juan	Executive Director	4/29/2021	T3 - Long Term Projections	Participate on call with J Santambrogio (EY), S Panagiotakis (EY) and S Sarna (EY) to review updated estimates for PRDE MOE	0.40	810.00	324.00
Nagarajan,Snigdha	Staff	4/29/2021	T3 - Long Term Projections	Perform correlation analysis of transaction value vs lot size	2.10	245.00	514.50
Nagarajan,Snigdha	Staff	4/29/2021	T3 - Long Term Projections	Perform correlation analysis of transaction value vs lot size- Pearson method	1.40	245.00	343.00
Nagarajan,Snigdha	Staff	4/29/2021	T3 - Long Term Projections	Perform correlation analysis of transaction value vs lot size- Spearman method	1.50	245.00	367.50
Kebhaj,Suhaib	Senior	4/29/2021	T3 - Long Term Projections	Prepare comments and guidance on GIS mapping of demographic indicators related to evaluate possible uses of government owned real estate	1.80	445.00	801.00
Yodice,Frank	Senior	4/29/2021	T3 - Long Term Projections	Prepare COVID relief spending template for ARP Healthcare related disbursements.	1.50	445.00	667.50
Morris,Michael Thomas	Senior	4/29/2021	T3 - Long Term Projections	Prepare cut implementation draft GANTT chart	2.20	405.00	891.00
Zhao,Leqi	Senior	4/29/2021	T3 - Long Term Projections	Prepare data of average commuting time to estimate residential uses for PBA pilot building restack analysis	2.40	445.00	1,068.00
Rai,Aman	Staff	4/29/2021	T3 - Long Term Projections	Prepare final adjustments to Monthly Economic Update slides as per review comments from D Mullins	1.30	245.00	318.50
Sarna,Shavi	Senior Manager	4/29/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Rubin, Joshua A.	Staff	4/29/2021	T3 - Long Term Projections	Prepare graph showing small business employment by state indexed to January 2020	0.80	245.00	196.00
Kebhaj, Suhaib	Senior	4/29/2021	T3 - Long Term Projections	Prepare guidance to staff on analyzing the progression of business taxes in PR over past 15 years to compile a report on the topic	1.40	445.00	623.00
Zhao, Leqi	Senior	4/29/2021	T3 - Long Term Projections	Prepare heatmap of average commuting time to estimate residential uses for PBA pilot building restack analysis	2.40	445.00	1,068.00
Glavin, Amanda Jane	Senior	4/29/2021	T3 - Long Term Projections	Prepare new chart for MEU to highlight relevant changes	1.30	445.00	578.50
Burr, Jeremy	Manager	4/29/2021	T3 - Long Term Projections	Prepare notes on the COFINA SUT build compared to the CW fiscal plan to be discussed with the Government	1.90	595.00	1,130.50
Zhao, Leqi	Senior	4/29/2021	T3 - Long Term Projections	Prepare preliminary findings of properties that are similar to pilot buildings for PBA pilot building restack analysis	2.40	445.00	1,068.00
Burr, Jeremy	Manager	4/29/2021	T3 - Long Term Projections	Prepare revisions to the COFINA fiscal plan summary deck to support a review to the Board	1.20	595.00	714.00
Zhao, Leqi	Senior	4/29/2021	T3 - Long Term Projections	Prepare slides of commercial use about pilot buildings for PBA pilot building restack analysis	0.80	445.00	356.00
Tan, Riyandi	Manager	4/29/2021	T3 - Long Term Projections	Prepare summary presentation for 3 additional scenarios for department of education and university of Puerto Rico maintenance of effort.	1.20	595.00	714.00
Berger, Daniel L.	Manager	4/29/2021	T3 - Long Term Projections	Put together information for data request for CRIM for cadaster data for future updates on property taxes in Puerto Rico	0.40	595.00	238.00
Burr, Jeremy	Manager	4/29/2021	T3 - Long Term Projections	Review COFINA fiscal plan to support the FOMB review process	1.60	595.00	952.00
Matla, Jonathan	Senior	4/29/2021	T3 - Long Term Projections	Review FOMB's draft response to the 4/17/20 GoldenTree letter to determine where FOMB left off addressing outstanding issues	1.20	445.00	534.00
Matla, Jonathan	Senior	4/29/2021	T3 - Long Term Projections	Review the 11/12/20 GoldenTree letter to understand it's context and determine issues for PRIDCO	2.70	445.00	1,201.50
Matla, Jonathan	Senior	4/29/2021	T3 - Long Term Projections	Review the 4/17/20 GoldenTree letter to understand it's context and determine issues for PRIDCO	1.80	445.00	801.00
Matla, Jonathan	Senior	4/29/2021	T3 - Long Term Projections	Review the Complaint for Damages and Declaration and Injunctive Relief filed to the court by GoldenTree to determine issues for PRIDCO	2.90	445.00	1,290.50
Matla, Jonathan	Senior	4/29/2021	T3 - Long Term Projections	Review the FOMB response to the 11/12/20 GoldenTree letter to understand what issues we have addressed	1.20	445.00	534.00
Campbell, Nnaji-Semayi	Senior	4/29/2021	T3 - Long Term Projections	Research and draft task 3 section on anchor tenant connectivity	2.40	445.00	1,068.00
Panagiotakis, Sofia	Senior Manager	4/29/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Knapp, Nicole Penelope	Senior	4/29/2021	T3 - Long Term Projections	Research evolution of Alternative Minimum Tax in Puerto Rico	2.30	445.00	1,023.50
Knapp, Nicole Penelope	Senior	4/29/2021	T3 - Long Term Projections	Research evolution of business-to -business taxation in Puerto Rico	2.90	445.00	1,290.50
Zipfel, Nathan	Staff	4/29/2021	T3 - Long Term Projections	Research HR2 bill energy funding provisions	1.70	245.00	416.50
Yang, Tianyi	Manager	4/29/2021	T3 - Long Term Projections	Research new federal funding opportunities under the AJP and stimulus bill	1.50	595.00	892.50
Berger, Daniel L.	Manager	4/29/2021	T3 - Long Term Projections	Respond to edits from EY partners on monthly economic updates on many of the slides (then sent to Ricardo Fuentes of FOMB)	1.90	595.00	1,130.50
Barati Stec, Izabella	Manager	4/29/2021	T3 - Long Term Projections	Respond to comments and editing Monthly Economic Update April slide deck	2.40	595.00	1,428.00
Tan, Riyandi	Manager	4/29/2021	T3 - Long Term Projections	Review 30 year cash flow impact of 3 additional scenarios for department of education and university of Puerto Rico maintenance of effort.	0.80	595.00	476.00
Good JR, Clark E	Manager	4/29/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Thind, Jehan	Senior Manager	4/29/2021	T3 - Long Term Projections	Review and initial feedback on research around state programs	1.50	720.00	1,080.00
Heath, Emma	Senior Manager	4/29/2021	T3 - Plan of Adjustment	Review and update disclosure statement with edit and comments for early May filing date.	2.20	720.00	1,584.00
Gelfond, Hilary	Staff	4/29/2021	T3 - Long Term Projections	Review comments and make edits to jobs data in Monthly Economic Update	0.20	245.00	49.00
Jacobsen, Katherine Anne	Senior	4/29/2021	T3 - Plan of Adjustment	Review comments received on disclosure statement federal funding section for updates for the next filing expected in May	0.40	445.00	178.00
Jacobsen, Katherine Anne	Senior	4/29/2021	T3 - Plan of Adjustment	Review comments received on disclosure statement pension section for updates for the next filing expected in May	0.60	445.00	267.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen, Katherine Anne	Senior	4/29/2021	T3 - Plan of Adjustment	Review comments received on disclosure statement risk factors for updates for the next filing expected in May	0.80	445.00	356.00
Tague, Robert	Executive Director	4/29/2021	T3 - Plan of Adjustment	Review CW disclosure statement for edits required on CRIM or munis discussion topics	1.20	810.00	972.00
Mullins, Daniel R	Executive Director	4/29/2021	T3 - Long Term Projections	Review DDEC Act 60 public reporting regulations and degree to which they satisfy FOMB requirements for regulation approval	1.10	810.00	891.00
Mullins, Daniel R	Executive Director	4/29/2021	T3 - Long Term Projections	Review DDEC Act 60 revisions to the proposed ROI regulation text to render compatible with FOMB recommendations	1.90	810.00	1,539.00
Kebhaj, Suhaib	Senior	4/29/2021	T3 - Long Term Projections	Review DDEC's new Act 60 regulation language for sections related to Audit	0.80	445.00	356.00
Kebhaj, Suhaib	Senior	4/29/2021	T3 - Long Term Projections	Review DDEC's new Act 60 regulation language for sections related to public reporting	1.20	445.00	534.00
Kebhaj, Suhaib	Senior	4/29/2021	T3 - Long Term Projections	Review DDEC's new Act 60 regulation language for sections related to ROI	1.20	445.00	534.00
Lavrov, Eugene	Senior Manager	4/29/2021	T3 - Long Term Projections	Review Disclosure Statements	1.00	720.00	720.00
Bellas, Samuel Scott	Senior Manager	4/29/2021	T3 - Long Term Projections	Review documents for San Juan restack pilot discussion with client and government leadership.	0.40	720.00	288.00
Heath, Emma	Senior Manager	4/29/2021	T3 - Long Term Projections	Review email regarding penalties for non-compliance with maintenance of effort provisions for ESSER	0.30	720.00	216.00
Almbaid, Nahla	Staff	4/29/2021	T3 - Long Term Projections	Review evertech data for Pandemic Unemployment Assistance	1.10	245.00	269.50
Kebhaj, Suhaib	Senior	4/29/2021	T3 - Long Term Projections	Review FAST PUA data and comment on completeness, relevance and accuracy	0.60	445.00	267.00
Soutendijk, Tyler	Staff	4/29/2021	T3 - Long Term Projections	Review Film Credit provision in Act 40 legislation from Puerto Rico House legislature	1.20	245.00	294.00
Tague, Robert	Executive Director	4/29/2021	T3 - Long Term Projections	Review fund for reconstruction work summary to asses 207 requests	0.70	810.00	567.00
Stricklin, Todd	Senior	4/29/2021	T3 - Long Term Projections	Review HB120 projection assumption and method notes	1.60	405.00	648.00
Glavin, Amanda Jane	Senior	4/29/2021	T3 - Long Term Projections	Review historical states reopening trends	1.10	445.00	489.50
Good JR, Clark E	Manager	4/29/2021	T3 - Long Term Projections	Review language in NOV to communicate need for PREPA to determine a cost structure for the pension plan with sufficient communication of the impact on consumers of such a decision	0.70	519.00	363.30
Tague, Robert	Executive Director	4/29/2021	T3 - Plan of Adjustment	Review latest disclosure statement draft to make direct edits for next publication	2.60	810.00	2,106.00
Heath, Emma	Senior Manager	4/29/2021	T3 - Long Term Projections	Review materials on State Small Business Credit Initiative under ARP and CRS report on same for PR participation	0.50	720.00	360.00
Good JR, Clark E	Manager	4/29/2021	T3 - Long Term Projections	Review of agency allocations of payroll reductions in act 80 work based on updated listing information from budget team	0.80	519.00	415.20
Mullins, Daniel R	Executive Director	4/29/2021	T3 - Long Term Projections	Review of DDEC Act 60 regulations submitted by DDEC text additions to satisfy requirement for reporting and establishment of circular for detailed ROI instructions and as component of act 60 regulations as recommended by FOMB for regulation approval	2.10	810.00	1,701.00
Barati Stec, Izabella	Manager	4/29/2021	T3 - Long Term Projections	Review of productions in Puerto Rico to assess real film tax credit amounts	2.40	595.00	1,428.00
Barati Stec, Izabella	Manager	4/29/2021	T3 - Long Term Projections	Review of the component of the alternative minimum tax in Puerto Rico (Act 40) to asses the proportion of companies choosing AMT	1.60	595.00	952.00
Levy, Sheva R	Partner/Principal	4/29/2021	T3 - Long Term Projections	Review pension sections of PREPA NOV	0.70	721.00	504.70
Heath, Emma	Senior Manager	4/29/2021	T3 - Long Term Projections	Review PR materials on Pandemic EBT programs under various COVID-19 relief bills	1.10	720.00	792.00
Levy, Sheva R	Partner/Principal	4/29/2021	T3 - Long Term Projections	Review PRDE paygo projections	0.40	721.00	288.40
Eaton, Gregory William	Senior Manager	4/29/2021	T3 - Long Term Projections	Review Revolving Fund communication	0.30	720.00	216.00
Gelfond, Hilary	Staff	4/29/2021	T3 - Long Term Projections	Review statutory history of municipal license taxes	2.90	245.00	710.50
Powell, Marc	Executive Director	4/29/2021	T3 - Long Term Projections	Review task 3 program structure document and provide comments	2.70	810.00	2,187.00
Panagiotakis, Sofia	Senior Manager	4/29/2021	T3 - Long Term Projections	Review the PREPA reserve funding.	0.30	720.00	216.00
Moran-Eserski, Javier	Senior	4/29/2021	T3 - Creditor Mediation Support	Redacted	1.30	445.00	578.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nichols,Carly	Senior Manager	4/29/2021	T3 - Creditor Mediation Support	Redacted	0.90	655.00	589.50
Santambrogio,Juan	Executive Director	4/29/2021	T3 - Long Term Projections	Review updated analysis of Contingent Value Instrument waterfall based on latest projections	0.90	810.00	729.00
Levy,Sheva R	Partner/Principal	4/29/2021	T3 - Creditor Mediation Support	Redacted	0.80	721.00	576.80
Dubinsky,Shawn	Manager	4/29/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Good JR,Clark E	Manager	4/29/2021	T3 - Creditor Mediation Support	Redacted	1.20	519.00	622.80
Stricklin,Todd	Senior	4/29/2021	T3 - Long Term Projections	Summarize PREPA valuation reports received to assist outlining historical system contribution details	1.20	405.00	486.00
Yodice,Frank	Senior	4/29/2021	T3 - Plan of Adjustment	Update COVID 19 case data in the latest version of the Disclosure Statement, with information from the Johns Hopkins COVID Resource Center	0.20	445.00	89.00
Yodice,Frank	Senior	4/29/2021	T3 - Long Term Projections	Update COVID Relief tracking file with updated Emergency Measures Support Package Data from AAFAF	0.50	445.00	222.50
Yodice,Frank	Senior	4/29/2021	T3 - Plan of Adjustment	Update Disclosure Statement with recent AAFAF data on Emergency Measures Support Disbursements	0.10	445.00	44.50
Dubinsky,Shawn	Manager	4/29/2021	T3 - Long Term Projections	Update FOMB briefing slides for revisions to presentation supporting the Municipality of Caguas Sec 207 request to correct details on the FOP program to fund FEMA Reconstruction Projects	0.40	595.00	238.00
Dubinsky,Shawn	Manager	4/29/2021	T3 - Long Term Projections	Update FOMB briefing slides for revisions to presentation supporting the Municipality of Caguas Sec 207 request to correct details on the FOP program to fund FEMA Reconstruction Projects	0.20	595.00	119.00
Almbaid,Nahla	Staff	4/29/2021	T3 - Long Term Projections	Update pandemic claims data into claims model to reflect 4/29 release	1.30	245.00	318.50
Nagarajan,Snigdha	Staff	4/29/2021	T3 - Long Term Projections	Upload consolidated cadaster data onto Jupiter Notebook and perform initial cleaning	1.20	245.00	294.00
Edwards,Daniel	Manager	4/29/2021	T3 - Long Term Projections	Work on school system research into recent privatization efforts in public sector to augment ongoing PBA workstream.	2.00	595.00	1,190.00
Ramirez,Jessica I.	Senior	4/29/2021	T3 - Plan of Adjustment	Perform analysis of unresponsive agencies as of 04/29/2021 to draft an action plan to obtain outstanding financial institution information for the 03/31/2021 testing period.	2.90	445.00	1,290.50
Mairena,Daisy	Staff	4/29/2021	T3 - Plan of Adjustment	Review file names of received documents as of 04/29/2021 to ensure correct linkage of documents to accounts in upload process to Relativity platform for accurate testing of account balances.	1.20	245.00	294.00
Mairena,Daisy	Staff	4/29/2021	T3 - Plan of Adjustment	Update testing file of accounts reviewed as of 4/29/2021 to maintain accurate record of accounts tested for efficient reporting for the March 31, 2021 testing period.	1.10	245.00	269.50
Mairena,Daisy	Staff	4/29/2021	T3 - Plan of Adjustment	Participate in working session with D. Mairena (EY) and D. Sanchez-Riveron (EY) to assess the 'Population to Review' for the 03/31/2021 reporting period as of 04/29/2021.	1.10	245.00	269.50
Mairena,Daisy	Staff	4/29/2021	T3 - Plan of Adjustment	Prepare draft email to Fiscal Agency & Financial Advisory Authority (AAFAF) as of 04/29/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	4/29/2021	T3 - Plan of Adjustment	Participate in working session with D. Mairena (EY) and D. Sanchez-Riveron (EY) to assess the 'Population to Review' for the 03/31/2021 reporting period as of 04/29/2021.	1.10	245.00	269.50
Sanchez-Riveron,Déborah	Staff	4/29/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY) and D. Sanchez-Riveron (EY) to discuss action items for new accounts over review thresholds for restriction categorization for the 03/31/2021 reporting period.	0.30	245.00	73.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	4/29/2021	T3 - Plan of Adjustment	Update analysis of documentation available as of 4/29/2021 for legal due diligence review of accounts above the restriction threshold of \$6.9 million for the 3/31/2021 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/29/2021	T3 - Plan of Adjustment	Perform second level review of documents related to multiple accounts to ensure correct linkage of documents to accounts in upload process to Relativity platform for information received as of 4/29/2021, for accurate testing of account balances.	0.60	245.00	147.00
Venkatramanan, Siddhu	Manager	4/29/2021	T3 - Plan of Adjustment	Perform analysis to identify action items after updates are implemented to the Relativity testing platform, to ensure accurate testing of account balances as of 4/29/2021	2.60	595.00	1,547.00
Chawla, Sonia	Manager	4/29/2021	T3 - Plan of Adjustment	Perform second level review of the email with list of new restrictions documentation for accounts above the restriction threshold of \$6.9 million for the 3/31/2021 testing period to send to Proskauer and O&B for legal due diligence review.	0.30	595.00	178.50
Chawla, Sonia	Manager	4/29/2021	T3 - Plan of Adjustment	Prepare analysis to assess accounts that passed the restriction testing threshold for the 03/31/2021 testing period, for quality review procedures.	0.20	595.00	119.00
Chawla, Sonia	Manager	4/29/2021	T3 - Plan of Adjustment	Participate in call with J. Santambrogio (EY), S. Panagiotakis (EY), S. Sarna (EY), S. Chawla (EY) and J. Chan (EY) to discuss creditor questions regarding restriction categorizations as of the 12/31/2020 reporting period.	0.30	595.00	178.50
Chawla, Sonia	Manager	4/29/2021	T3 - Plan of Adjustment	Perform second level review of background information from Proskauer available for for DDEC accounts to prepare responses for creditors.	0.30	595.00	178.50
Chawla, Sonia	Manager	4/29/2021	T3 - Plan of Adjustment	Perform second level review over draft email communication to Proskauer regarding questions for the threshold for the 03/31/2021 reporting period, as well as, questions pertaining to specific accounts deemed inconclusive in prior reporting periods.	0.30	595.00	178.50
Chan, Jonathan	Manager	4/29/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY) and D. Sanchez-Riveron (EY) to discuss action items for new accounts over review thresholds for restriction categorization for the 03/31/2021 reporting period.	0.30	595.00	178.50
Chan, Jonathan	Manager	4/29/2021	T3 - Plan of Adjustment	Draft email to counsel regarding 12/31/2020 restriction categorization of specific accounts in creditor mediation requests, as of 04/29/2021.	0.90	595.00	535.50
Chan, Jonathan	Manager	4/29/2021	T3 - Plan of Adjustment	Review upload folder for documents received from 04/16/2021 to 04/21/2021 for file name consistency for complete upload to Relativity platform, for accurate testing of account balances.	0.80	595.00	476.00
Chan, Jonathan	Manager	4/29/2021	T3 - Plan of Adjustment	Review analysis of unresponsive agencies for the 03/31/2021 reporting period as of 04/29/2021 to identify escalation procedures.	0.80	595.00	476.00
Chan, Jonathan	Manager	4/29/2021	T3 - Plan of Adjustment	Review list of new restrictions documentation for accounts above the restriction threshold of \$6.9 million for the 03/31/2021 testing period to send to Proskauer and O&B for legal due diligence review.	0.40	595.00	238.00
Chan, Jonathan	Manager	4/29/2021	T3 - Plan of Adjustment	Participate in call with J. Santambrogio (EY), S. Panagiotakis (EY), S. Sarna (EY), S. Chawla (EY) and J. Chan (EY) to discuss creditor questions regarding restriction categorizations as of the 12/31/2020 reporting period.	0.30	595.00	178.50
Mairena, Daisy	Staff	4/29/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 50 to 50 of 50 account balances held by the Public Housing Administration at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Ramirez, Jessica I.	Senior	4/29/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 26 to 26 of 26 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	4/29/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 2 of 2 account balances held by the Department of Labor and Human Resources at Northern Trust as of the 03/31/21 testing period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/29/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 13 to 13 of 13 account balances held by the Automobile Accident Compensation Administration at Northern Trust as of the 03/31/21 testing period.	0.10	445.00	44.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/29/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 9 to 9 of 9 account balances held by the Forensics Science Bureau at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Sanchez-Riveron, Deborah	Staff	4/29/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 2 of 3 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Oriental Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Deborah	Staff	4/29/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 9 of 56 account balances held by the Highway and Transportation Authority at BNY Mellon as of the 03/31/21 testing period.	0.80	245.00	196.00
Chan, Jonathan	Manager	4/29/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Highway and Transportation Authority at Banco de Desarrollo Economico (BDE) as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan, Jonathan	Manager	4/29/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 10 to 42 of 56 account balances held by the Highway and Transportation Authority at BNY Mellon as of the 03/31/21 testing period.	3.10	595.00	1,844.50
Chan, Jonathan	Manager	4/29/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 43 to 43 of 56 account balances held by the Highway and Transportation Authority at BNY Mellon as of the 03/31/21 testing period.	0.10	595.00	59.50
Malhotra, Gaurav	Partner/Principal	4/29/2021	T3 - Creditor Mediation Support	Redacted	1.30	870.00	1,131.00
Malhotra, Gaurav	Partner/Principal	4/29/2021	T3 - Creditor Mediation Support	Redacted	1.10	870.00	957.00
Neziroski, David	Staff	4/29/2021	T3 - Fee Applications / Retention	Finalize the January monthly statement to be filed	3.20	245.00	784.00
Bush, Connor Aloysius	Staff	4/30/2021	T3 - Long Term Projections	Analyze adjustments to contributions for the Orchestra such that the projected fiduciary net position remains positive	1.10	271.00	298.10
Good JR, Clark E	Manager	4/30/2021	T3 - Long Term Projections	Analyze costs by agency / essential worker status for slide detailing Act 80 government assessment	1.70	519.00	882.30
Santambrogio, Juan	Executive Director	4/30/2021	T3 - Plan of Adjustment	Analyze information related to AFSCME asks in relation to plan support agreement	0.80	810.00	648.00
Dubinsky, Shawn	Manager	4/30/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Good JR, Clark E	Manager	4/30/2021	T3 - Long Term Projections	Analyze PREPA December analysis coupled with the PREPA roster data to approximate costs of the updated scenarios requested for PREPA NOV	0.70	519.00	363.30
Berger, Daniel L.	Manager	4/30/2021	T3 - Long Term Projections	Review Alternative minimum tax credit corporate forms to see what we need to make a data request from Hacienda (for Act 40 and future corporate income tax project)	0.70	595.00	416.50
Christian, Adam	Senior Manager	4/30/2021	T3 - Long Term Projections	Comments on draft deliverable regarding Federal programs available for PREPA workforce retraining	0.70	720.00	504.00
Matla, Jonathan	Senior	4/30/2021	T3 - Long Term Projections	Compile the GoldeTree letters issues and FOMB responses for leadership to have a consolidated view of what is left to address	2.30	445.00	1,023.50
Nagarajan, Snigdha	Staff	4/30/2021	T3 - Long Term Projections	Prepare findings and prepare next steps of analysis	0.90	245.00	220.50
Gelfond, Hilary	Staff	4/30/2021	T3 - Long Term Projections	Prepare items on Puerto Rico corporate tax returns regarding section 154 and the alternative minimum tax	2.90	245.00	710.50
Jacobsen, Katherine Anne	Senior	4/30/2021	T3 - Long Term Projections	Continue drafting section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to Department of Health and Human Services healthcare funding from CRRSA Act	1.20	445.00	534.00
Latham, Willow Genevieve	Senior	4/30/2021	T3 - Long Term Projections	Continue to develop grant process slides for Task 2 welcome packet	2.20	445.00	979.00
Gelfond, Hilary	Staff	4/30/2021	T3 - Long Term Projections	Prepare a database of historic tax revenues paid by business, sorted by tax type, municipality and year	2.90	245.00	710.50
Nagarajan, Snigdha	Staff	4/30/2021	T3 - Long Term Projections	Prepare correlation matrix of all attributes against other attributes- Spearman method for non linear correlation	2.20	245.00	539.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Leonis,Temisan	Senior	4/30/2021	T3 - Long Term Projections	Draft comments regarding AAFAF's revised forms portion of the Medical Student Loan Forgiveness Program RFP.	0.30	445.00	133.50
Leonis,Temisan	Senior	4/30/2021	T3 - Long Term Projections	Draft comments regarding AAFAF's revised Medical Student Loan Forgiveness Program RFP.	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	4/30/2021	T3 - Plan of Adjustment	Draft email requesting updates to the disclosure statement fiscal plan section to reflect 2021 fiscal plan certification	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	4/30/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to Child Care Services from CRRSA Act	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	4/30/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to Department of Health and Human Services healthcare funding from the Paycheck Protection Program and Health Care Enhancement Act	1.40	445.00	623.00
Barati Stec,Izabella	Manager	4/30/2021	T3 - Long Term Projections	Amend Fiscal Note on refundable tax credits (Act 40)	0.90	595.00	535.50
Barati Stec,Izabella	Manager	4/30/2021	T3 - Long Term Projections	Elaborate research methodology on film tax credits in PR	1.90	595.00	1,130.50
Soutendijk,Tyler	Staff	4/30/2021	T3 - Long Term Projections	Estimate the fiscal impact of section 8 of Act 40 by averaging production expenditures for four highest-grossing films in Puerto Rico	1.30	245.00	318.50
Chepenik,Adam Brandon	Partner/Principal	4/30/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Mullins,Daniel R	Executive Director	4/30/2021	T3 - Long Term Projections	Evaluation of changes in the GILTI tax and implementation of OECD GloBE regime for Puerto Rico competitiveness as a location of multi-national business and implications for Act 154 and corporate income tax and opinion of Dr. Roy Bahl (2.8);	2.80	810.00	2,268.00
Tague,Robert	Executive Director	4/30/2021	T3 - Long Term Projections	Final review of Caguas 207 request analysis with presentation	0.40	810.00	324.00
Yodice,Frank	Senior	4/30/2021	T3 - Long Term Projections	Identify relevant agencies, both nationally and in Puerto Rico, for each section and subsection of Title II of the American Rescue Plan for use in the COVID relief tracking file.	1.20	445.00	534.00
Barati Stec,Izabella	Manager	4/30/2021	T3 - Long Term Projections	Identify sections of Act 40 with substantial fiscal affects for analysis (ranking the sections of the Act)	2.90	595.00	1,725.50
Barati Stec,Izabella	Manager	4/30/2021	T3 - Long Term Projections	Initial Fiscal Note on Act 40 - Police retirement Fund	2.30	595.00	1,368.50
Powell,Marc	Executive Director	4/30/2021	T3 - Long Term Projections	Medical Fund - Proof-read and edit outstanding items RFP Medical Student Loan Forgiveness Program	0.30	810.00	243.00
Powell,Marc	Executive Director	4/30/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program final AAFAF draft final AAFAF draft, Section 5 Technical Proposal content	1.30	810.00	1,053.00
Powell,Marc	Executive Director	4/30/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program final AAFAF draft, Section 1 Introduction	0.60	810.00	486.00
Powell,Marc	Executive Director	4/30/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program final AAFAF draft, Section 2 Description of Engagement	0.80	810.00	648.00
Powell,Marc	Executive Director	4/30/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program final AAFAF draft, Section 3 Procurement Process	0.40	810.00	324.00
Powell,Marc	Executive Director	4/30/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program final AAFAF draft, Section 4 Submittal Requirements	0.90	810.00	729.00
Powell,Marc	Executive Director	4/30/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program final AAFAF draft, Section 6 Financial Proposal content	1.50	810.00	1,215.00
Powell,Marc	Executive Director	4/30/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program final AAFAF draft, Section 7 Evaluation Process and Criteria	1.20	810.00	972.00
Powell,Marc	Executive Director	4/30/2021	T3 - Long Term Projections	Medical Fund - review and edit RFP Medical Student Loan Forgiveness Program, Section 8 Disclosures and Appendices	1.10	810.00	891.00
Mullins,Daniel R	Executive Director	4/30/2021	T3 - Long Term Projections	Participate in a call to identify freight rate issues and implication of regulated tariff prices for freight movement on Puerto Rico for economic performance, participants include D. Mullins (EY), R. Fuentes (FOMB), Tom Vincent (manufacturer's association)	1.20	810.00	972.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR, Clark E	Manager	4/30/2021	T3 - Long Term Projections	Participate in a call with C Good (EY) and S Levy (EY) to discuss additional scenarios requested for PREPA NOV	0.50	519.00	259.50
Levy, Sheva R	Partner/Principal	4/30/2021	T3 - Long Term Projections	Participate in a call with C Good (EY) and S Levy (EY) to discuss additional scenarios requested for PREPA NOV	0.50	721.00	360.50
Bush, Connor Aloysius	Staff	4/30/2021	T3 - Long Term Projections	Participate in call with C Bush (EY) and C Good (EY) to discuss current status of Orchestra plan funding for one page exhibit summarizing issues	0.60	271.00	162.60
Good JR, Clark E	Manager	4/30/2021	T3 - Long Term Projections	Participate in call with C Bush (EY) and C Good (EY) to discuss current status of Orchestra plan funding for one page exhibit summarizing issues	0.60	519.00	311.40
Burr, Jeremy	Manager	4/30/2021	T3 - Long Term Projections	Participate in call with COFINA, Akura, FOMB, J Santambrogio (EY) and J Burr (EY) to discuss the COFINA fiscal plan submission	0.40	595.00	238.00
Santambrogio, Juan	Executive Director	4/30/2021	T3 - Long Term Projections	Participate in call with COFINA, Ankura, FOMB, J Santambrogio (EY) and J Burr (EY) to discuss the COFINA fiscal plan submission	0.40	810.00	324.00
Meisel, Daniel	Staff	4/30/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and D Edwards (EY) to discuss PBA status updates.	0.30	245.00	73.50
Chemtob, Victor	Senior Manager	4/30/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and V. Chemtob (EY) regarding engagement with AAFAF executive director regarding real estate workstream and next steps.	0.20	720.00	144.00
Heath, Emma	Senior Manager	4/30/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and V. Chemtob (EY) regarding engagement with AAFAF executive director regarding real estate workstream and next steps.	0.20	720.00	144.00
Burr, Jeremy	Manager	4/30/2021	T3 - Long Term Projections	Participate in call with FOMB, J Santambrogio (EY) and J Burr (EY) to discuss the COFINA fiscal plan revisions	0.60	595.00	357.00
Santambrogio, Juan	Executive Director	4/30/2021	T3 - Long Term Projections	Participate in call with FOMB, J Santambrogio (EY) and J Burr (EY) to discuss the COFINA fiscal plan revisions	0.60	810.00	486.00
Santambrogio, Juan	Executive Director	4/30/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Chepenik, Adam Brandon	Partner/Principal	4/30/2021	T3 - Creditor Mediation Support	Redacted	0.60	870.00	522.00
Good JR, Clark E	Manager	4/30/2021	T3 - Creditor Mediation Support	Redacted	0.60	519.00	311.40
Levy, Sheva R	Partner/Principal	4/30/2021	T3 - Creditor Mediation Support	Redacted	0.60	721.00	432.60
Panagiotakis, Sofia	Senior Manager	4/30/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Sarna, Shavi	Senior Manager	4/30/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Santambrogio, Juan	Executive Director	4/30/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Chepenik, Adam Brandon	Partner/Principal	4/30/2021	T3 - Creditor Mediation Support	Redacted	0.60	870.00	522.00
Levy, Sheva R	Partner/Principal	4/30/2021	T3 - Creditor Mediation Support	Redacted	0.60	721.00	432.60
Heath, Emma	Senior Manager	4/30/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), E Heath (EY), M Lopez (FOMB), C Ortiz (FOMB), C George (ONB), M Perez (FOMB), E Sepulveda (FOMB) to discuss potential relief funding and the Orchestra pension plan	0.70	720.00	504.00
Good JR, Clark E	Manager	4/30/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), E Heath (EY), M Lopez (FOMB), C Ortiz (FOMB), C George (ONB), M Perez (FOMB), E Sepulveda (FOMB) to discuss potential relief funding and the Orchestra pension plan	0.70	519.00	363.30
Levy, Sheva R	Partner/Principal	4/30/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), E Heath (EY), M Lopez (FOMB), C Ortiz (FOMB), C George (ONB), M Perez (FOMB), E Sepulveda (FOMB) to discuss potential relief funding and the Orchestra pension plan	0.70	721.00	504.70

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Panagiotakis,Sofia	Senior Manager	4/30/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Sarna,Shavi	Senior Manager	4/30/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Chepenik,Adam Brandon	Partner/Principal	4/30/2021	T3 - Long Term Projections	Participate in FOMB strategy session led by N Jaresko (FOMB) with advisors. EY participants: A Chepenik (EY), J Santambrogio (EY), and G Malhotra (EY)	0.90	870.00	783.00
Malhotra,Gaurav	Partner/Principal	4/30/2021	T3 - Long Term Projections	Participate in FOMB strategy session led by N Jaresko (FOMB) with advisors. EY participants: A Chepenik (EY), J Santambrogio (EY), and G Malhotra (EY)	0.90	870.00	783.00
Santambrogio,Juan	Executive Director	4/30/2021	T3 - Long Term Projections	Participate in FOMB strategy session led by N Jaresko (FOMB) with advisors. EY participants: A Chepenik (EY), J Santambrogio (EY), and G Malhotra (EY)	0.90	810.00	729.00
Burr,Jeremy	Manager	4/30/2021	T3 - Long Term Projections	Participate in meeting with J Santambrogio (EY) and J Burr (EY) to prepare a list of comments for the COFINA fiscal plan	0.40	595.00	238.00
Chevlin,Benjamin	Staff	4/30/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to gather analysis information (through interview) regarding Puerto Rico Department of Corrections organizational structure and capabilities related to reform of fiscal functions for Government of Puerto Rico. EY participants: R. Venkatraman (EY), A. Kleine (EY), B. Chevlin (EY) and J. Merchan (EY).	0.60	245.00	147.00
Merchan,Janeth K	Manager	4/30/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to gather analysis information (through interview) regarding Puerto Rico Department of Corrections organizational structure and capabilities related to reform of fiscal functions for Government of Puerto Rico. EY participants: R. Venkatraman (EY), A. Kleine (EY), B. Chevlin (EY) and J. Merchan (EY).	0.60	595.00	357.00
Venkatraman,Ramachandran	Executive Director	4/30/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to gather analysis information (through interview) regarding Puerto Rico Department of Corrections organizational structure and capabilities related to reform of fiscal functions for Government of Puerto Rico. EY participants: R. Venkatraman (EY), A. Kleine (EY), B. Chevlin (EY) and J. Merchan (EY).	0.60	810.00	486.00
Kleine,Andrew	Senior Manager	4/30/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to gather analysis information (through interview) regarding Puerto Rico Department of Corrections organizational structure and capabilities related to reform of fiscal functions for Government of Puerto Rico. EY participants: R. Venkatraman (EY), A. Kleine (EY), B. Chevlin (EY) and J. Merchan (EY).	0.60	720.00	432.00
Chevlin,Benjamin	Staff	4/30/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to gather analysis information (through interview) regarding Puerto Rico Department of Education and Puerto Rico Department of Health organizational structure and capabilities related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Kleine (EY), B. Chevlin (EY)and J. Merchan (EY).	0.70	245.00	171.50
Merchan,Janeth K	Manager	4/30/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to gather analysis information (through interview) regarding Puerto Rico Department of Education and Puerto Rico Department of Health organizational structure and capabilities related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Kleine (EY), B. Chevlin (EY)and J. Merchan (EY).	0.70	595.00	416.50
Kleine,Andrew	Senior Manager	4/30/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to gather analysis information (through interview) regarding Puerto Rico Department of Education and Puerto Rico Department of Health organizational structure and capabilities related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Kleine (EY), B. Chevlin (EY)and J. Merchan (EY).	0.70	720.00	504.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Venkatraman,Ramachandran	Executive Director	4/30/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to gather analysis information (through interview) regarding Puerto Rico Department of Public Safety and Department of Hacienda organizational structure and capabilities related to reform of fiscal functions for Government of Puerto Rico. EY participants: R. Venkatraman (EY), B. Chevin (EY) and J. Merchan (EY).	0.80	810.00	648.00
Chevin,Benjamin	Staff	4/30/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to gather analysis information (through interview) regarding Puerto Rico Department of Public Safety and Department of Hacienda organizational structure and capabilities related to reform of fiscal functions for Government of Puerto Rico. EY participants: R. Venkatraman (EY), B. Chevin (EY) and J. Merchan (EY).	0.80	245.00	196.00
Merchan,Janeth K	Manager	4/30/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to gather analysis information (through interview) regarding Puerto Rico Department of Public Safety and Department of Hacienda organizational structure and capabilities related to reform of fiscal functions for Government of Puerto Rico. EY participants: R. Venkatraman (EY), B. Chevin (EY) and J. Merchan (EY).	0.80	595.00	476.00
Santambrogio,Juan	Executive Director	4/30/2021	T3 - Long Term Projections	Participate in meeting with J Santambrogio (EY) and J Burr (EY) to prepare a list of comments for the COFINA fiscal plan	0.40	810.00	324.00
Nagarajan,Snigdha	Staff	4/30/2021	T3 - Long Term Projections	Perform correlation analysis of transaction value vs lot size- Kendall method	1.60	245.00	392.00
Nagarajan,Snigdha	Staff	4/30/2021	T3 - Long Term Projections	Perform seaborne analysis to determine relationship between attributes of cadaster data	2.50	245.00	612.50
Bush,Connor Aloysius	Staff	4/30/2021	T3 - Long Term Projections	Prepare a slide detailing current status and issues of Orchestra plan funding	1.90	271.00	514.90
Burr,Jeremy	Manager	4/30/2021	T3 - Long Term Projections	Prepare a summary of comments for the Gov't regarding the COFINA fiscal plan	1.30	595.00	773.50
Mackie,James	Executive Director	4/30/2021	T3 - Long Term Projections	Prepare corporate tax data request from Hacienda	0.60	810.00	486.00
Kebhaj,Suhaib	Senior	4/30/2021	T3 - Long Term Projections	Prepare draft response to German on DDEC's new act 60 regulations language	0.60	445.00	267.00
Kebhaj,Suhaib	Senior	4/30/2021	T3 - Long Term Projections	Prepare draft sections summarizing property tax progress over time for business tax report	0.80	445.00	356.00
Good JR,Clark E	Manager	4/30/2021	T3 - Long Term Projections	Prepare executive summary slide for analysis of Act 80 government	0.80	519.00	415.20
Burr,Jeremy	Manager	4/30/2021	T3 - Long Term Projections	Prepare final questions to prepare for a discussion with the Government and advisors regarding the COFINA fiscal plan	0.90	595.00	535.50
Good JR,Clark E	Manager	4/30/2021	T3 - Long Term Projections	Prepare slide laying out conditions under which legislative reform could satisfy Act 80 fiscal plan neutrality	1.40	519.00	726.60
Kebhaj,Suhaib	Senior	4/30/2021	T3 - Long Term Projections	Prepare slide on Act 60 progress briefing Natalie on the work that has been done current stream of work and what is upcoming	2.80	445.00	1,246.00
Zhao,Leqi	Senior	4/30/2021	T3 - Long Term Projections	Prepare slides of institutional use about pilot buildings for PBA pilot building restack analysis	2.10	445.00	934.50
Zhao,Leqi	Senior	4/30/2021	T3 - Long Term Projections	Prepare slides of residential use about pilot buildings for PBA pilot building restack analysis	2.70	445.00	1,201.50
Zhao,Leqi	Senior	4/30/2021	T3 - Long Term Projections	Prepare slides of tax impact about pilot buildings for PBA pilot building restack analysis	0.20	445.00	89.00
Campbell,Nnaji-Semayi	Senior	4/30/2021	T3 - Long Term Projections	Research and note isp models	2.10	445.00	934.50
Campbell,Nnaji-Semayi	Senior	4/30/2021	T3 - Long Term Projections	Research and note resiliency implications	2.70	445.00	1,201.50
Soutendijk,Tyler	Staff	4/30/2021	T3 - Long Term Projections	Research historical legislation text for section 8 of Act 40 from the Puerto Rican legislature	2.20	245.00	539.00
Campbell,Nnaji-Semayi	Senior	4/30/2021	T3 - Long Term Projections	Research operating model benefits and drawbacks	2.20	445.00	979.00
Yodice,Frank	Senior	4/30/2021	T3 - Long Term Projections	Research Pandemic EBT Program and understand its application in each COVID relief spending bill.	1.60	445.00	712.00
Leonis,Temisan	Senior	4/30/2021	T3 - Long Term Projections	Review AAFAF's revised forms portion of the Medical Student Loan Forgiveness Program RFP.	1.60	445.00	712.00
Leonis,Temisan	Senior	4/30/2021	T3 - Long Term Projections	Review AAFAF's revised Medical Student Loan Forgiveness Program RFP.	2.40	445.00	1,068.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mullins, Daniel R	Executive Director	4/30/2021	T3 - Long Term Projections	Review Act 60 regulations revised DDEC language for evaluation of satisfaction of FOMB itemized concerns for transmittal of recommendations to FOMB	2.20	810.00	1,782.00
Good JR, Clark E	Manager	4/30/2021	T3 - Long Term Projections	Review Act 80 prior analysis to leverage past deliverables in framing updated message concerning government analysis	0.40	519.00	207.60
Chevlin, Benjamin	Staff	4/30/2021	T3 - Long Term Projections	Review and compile key takeaways and action items to share with core FOMB team following the conclusion of all interviews with FOMB agencies (PRDH, PRDS, PRDC, PRPS) - at the request of FOMB/EY	2.50	245.00	612.50
Mullins, Daniel R	Executive Director	4/30/2021	T3 - Long Term Projections	Review briefing deck for FOMB on Act 60 regulation progress and corporate income tax analysis	1.80	810.00	1,458.00
Gelfond, Hilary	Staff	4/30/2021	T3 - Long Term Projections	Review changes to US state business taxes over time	2.20	245.00	539.00
Kebhaj, Suhaib	Senior	4/30/2021	T3 - Long Term Projections	Review comments on Act 60 context and progress slide	1.60	445.00	712.00
Yodice, Frank	Senior	4/30/2021	T3 - Plan of Adjustment	Review COVID relief section of the Disclosure Statement for sections for data that needs to be updated	1.30	445.00	578.50
Berger, Daniel L.	Manager	4/30/2021	T3 - Long Term Projections	Review data from Hawaii film tax credit to see if we can use this data to analyze film tax credit provisions in Act 40 for fiscal notes	0.90	595.00	535.50
Kebhaj, Suhaib	Senior	4/30/2021	T3 - Long Term Projections	Review DDEC's new regulatory text for Act 60 related to the Economic incentives board	1.20	445.00	534.00
Dubinsky, Shawn	Manager	4/30/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Heath, Emma	Senior Manager	4/30/2021	T3 - Plan of Adjustment	Review email regarding disclosure statement timeline and updates required	0.30	720.00	216.00
Berger, Daniel L.	Manager	4/30/2021	T3 - Long Term Projections	Review file for full data request for Hacienda surrounding data on different tax items used to calculate corporate income tax	0.80	595.00	476.00
Chepenik, Adam Brandon	Partner/Principal	4/30/2021	T3 - Long Term Projections	Review HTA minimum cash balance estimate	0.30	870.00	261.00
Santambrogio, Juan	Executive Director	4/30/2021	T3 - Long Term Projections	Review issues related to COFINA fiscal plan submission and to be included in notice of violation	0.70	810.00	567.00
Lavrov, Eugene	Senior Manager	4/30/2021	T3 - Long Term Projections	Review latest draft of the Medical Student Loan Forgiveness RFP received from AAFAF	1.00	720.00	720.00
Good JR, Clark E	Manager	4/30/2021	T3 - Long Term Projections	Review Orchestra one page deliverable objectives	0.30	519.00	155.70
Chemtob, Victor	Senior Manager	4/30/2021	T3 - Long Term Projections	Review summary of Quinn Emanuel PRIDCO letters and associated counter points	1.20	720.00	864.00
Santambrogio, Juan	Executive Director	4/30/2021	T3 - Plan of Adjustment	Review updated balances in hybrid accounts related to System 2000 contributions	0.40	810.00	324.00
Levy, Sheva R	Partner/Principal	4/30/2021	T3 - Long Term Projections	Review updated pension estimates for PREPA NOV	0.40	721.00	288.40
Dubinsky, Shawn	Manager	4/30/2021	T3 - Long Term Projections	Revise FOMB authorization Sec. 207 Letter to include updated details on proposed loan facility and repayment scenarios	0.30	595.00	178.50
Stricklin, Todd	Senior	4/30/2021	T3 - Long Term Projections	Summarize PREPA model updates made from December 2020 to present	1.20	405.00	486.00
Venkatramanan, Siddhu	Manager	4/30/2021	T3 - Plan of Adjustment	Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream as of 4/30/2021	2.20	595.00	1,309.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Senate to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Program of Youth Affairs to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Treasury to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to PR Federal Affairs Administration to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Office of Industrial Tax Exemption to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Cooperative Development Commission to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Labor and Human Resources to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Consumer Affairs to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Housing to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Mental Health Services and Addiction Control Administration to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Joint Special Commission of Legislative Funds to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Department of Economic Development and Commerce to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Family and Children Administration to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Permits Management Office to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to State Office of Energy Public Policy to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Independent Consumer Protection Office to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Retirement System for Employees of the Government and Judiciary Retirement System to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Teacher Retirement System to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Council of Occupational Development & Human Resources (CDORH) to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Film Development Company to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Retirement System of Puerto Rico Judiciary to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Traditional Lottery to follow up on bank account information as of 04/30/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	4/30/2021	T3 - Plan of Adjustment	Send follow up email to 22 agencies for pending information as of 4/26/2021 for March 31, 2021, testing period cash balance requests.	2.20	445.00	979.00
Chan, Jonathan	Manager	4/30/2021	T3 - Plan of Adjustment	Send email to Proskauer and O&B with a list of new restrictions documentation for legal due diligence review of accounts above the restriction threshold of \$6.9 million for the 03/31/2021 testing period.	0.30	595.00	178.50
Mairena, Daisy	Staff	4/30/2021	T3 - Plan of Adjustment	Prepare draft email to Statistics Institute of PR as of 04/30/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.30	245.00	73.50
Mairena, Daisy	Staff	4/30/2021	T3 - Plan of Adjustment	Update testing file of accounts reviewed as of 4/30/2021 to maintain accurate record of accounts tested for efficient reporting for the March 31, 2021 testing period.	0.70	245.00	171.50
Mairena, Daisy	Staff	4/30/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 3 to 4 of 4 account balances held by the Public Housing Administration at First Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/30/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 8 of 8 account balances held by the Electric Power Authority (PREPA) at Banco Santander as of the 03/31/21 testing period.	0.40	245.00	98.00
Mairena, Daisy	Staff	4/30/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 7 to 7 of 7 account balances held by the Company for the Integral Development of the Cantera Peninsula at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/30/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 14 to 15 of 15 account balances held by the Electric Power Authority (PREPA) at Northern Trust as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/30/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 6 to 7 of 7 account balances held by the Tourism Company at Scotiabank as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/30/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 3 to 3 of 3 account balances held by the Office of the Solicitor - Special Independent Prosecutor at First Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena, Daisy	Staff	4/30/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 4 of 4 account balances held by the Office of Legislative Services at First Bank as of the 03/31/21 testing period.	0.30	245.00	73.50
Mairena, Daisy	Staff	4/30/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 193 to 193 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 18 to 18 of 24 account balances held by the Electric Power Authority (PREPA) at US Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 44 to 48 of 56 account balances held by the Highway and Transportation Authority at BNY Mellon as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 8 to 9 of 53 account balances held by the Puerto Rico Sales Tax Financing Corporation (COFINA) at BNY Mellon as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 3 to 3 of 3 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Oriental Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 20 to 23 of 25 account balances held by the Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Ports Authority at Banco de Desarrollo Economico (BDE) as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 4 account balances held by the Ports Authority at BNY Mellon as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 4 to 4 of 4 account balances held by the Electric Power Authority (PREPA) at Oriental Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Government Development Bank For Puerto Rico at Banco de Desarrollo Economico (BDE) as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 8 to 9 of 14 account balances held by the University of Puerto Rico at BNY Mellon as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 2 account balances held by the University of Puerto Rico at Voya as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Land Administration at Banco de Desarrollo Economico (BDE) as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 4 of 7 account balances held by the Tourism Company at Scotiabank as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 8 to 8 of 9 account balances held by the Forensics Science Bureau at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Fine Arts Center Corporation at Oriental Bank as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 5 of 5 account balances held by the Government Ethics Office at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 2 account balances held by the Government Ethics Office at First Bank as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 17 to 18 of 18 account balances held by the Economic Development Bank for Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 2 of 2 account balances held by the Economic Development Bank for Puerto Rico at Citibank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 3 account balances held by the Office of the Solicitor - Special Independent Prosecutor at First Bank as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Authority for the Financing of Industrial, Tourist, Educational, Medical and Environmental Control Facilities at Oriental Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 120 to 121 of 195 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 49 to 56 of 56 account balances held by the Highway and Transportation Authority at BNY Mellon as of the 03/31/21 testing period.	0.80	595.00	476.00
Chan,Jonathan	Manager	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 3 account balances held by the Highway and Transportation Authority at Banco Santander as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 4 account balances held by the Highway and Transportation Authority at Oriental Bank as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 28 of 111 account balances held by the Office of Court Administration at Banco Santander as of the 03/31/21 testing period.	2.60	595.00	1,547.00
Chan,Jonathan	Manager	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 30 to 34 of 34 account balances held by the Municipal Revenue Collection Center (CRIM) at Banco Popular as of the 03/31/21 testing period.	0.40	595.00	238.00
Chan,Jonathan	Manager	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Department of Economic Development and Commerce at Banco Santander as of the 03/31/21 testing period.	0.30	595.00	178.50
Chan,Jonathan	Manager	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 2 of 2 account balances held by the Vocational Rehabilitation Administration at Banco Popular as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 8 account balances held by the Electric Power Authority (PREPA) at Banco Santander as of the 03/31/21 testing period.	0.10	595.00	59.50
Chan,Jonathan	Manager	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 6 to 8 of 8 account balances held by the Electric Power Authority (PREPA) at First Bank as of the 03/31/21 testing period.	0.30	595.00	178.50
Chan,Jonathan	Manager	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 4 of 4 account balances held by the Institutional Trust of the National Guard of Puerto Rico at First Bank as of the 03/31/21 testing period.	0.30	595.00	178.50
Chan,Jonathan	Manager	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Office of the Governor at Banco Santander as of the 03/31/21 testing period.	0.30	595.00	178.50
Chan,Jonathan	Manager	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 20 to 25 of 26 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.60	595.00	357.00
Chan,Jonathan	Manager	4/30/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 4 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at UMB as of the 03/31/21 testing period.	0.20	595.00	119.00
Neziroski,David	Staff	4/30/2021	T3 - Fee Applications / Retention	Make edits to the interim application	2.40	245.00	588.00
Chepenik,Adam Brandon	Partner/Principal	5/1/2021	T3 - Creditor Mediation Support	Redacted	0.60	870.00	\$ 522.00
Chepenik,Adam Brandon	Partner/Principal	5/1/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00
Good JR,Clark E	Manager	5/1/2021	T3 - Creditor Mediation Support	Redacted	0.60	519.00	311.40
Levy,Sheva R	Partner/Principal	5/1/2021	T3 - Creditor Mediation Support	Redacted	0.60	721.00	432.60
Malhotra,Gaurav	Partner/Principal	5/1/2021	T3 - Creditor Mediation Support	Redacted	0.90	870.00	783.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mullins, Daniel R	Executive Director	5/1/2021	T3 - Long Term Projections	Review Act 60 regulations, finalization of the audit, reporting and ROI language adjustments	2.10	810.00	1,701.00
Santambrogio, Juan	Executive Director	5/1/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Santambrogio, Juan	Executive Director	5/1/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Almbaid, Nahla	Staff	5/3/2021	T3 - Long Term Projections	Prepare summary of previous weeks USDOL data	0.90	245.00	220.50
Angeles Paz, Ferny	Staff	5/3/2021	T3 - Long Term Projections	Participate in a call with FOMB, A. Chepenik (EY), E. Lavrov (EY), T. Leonis (EY), F. Paz (EY) and infrastructure advisory team to discuss updates to Medical Student Loan Forgiveness RFP.	0.60	245.00	147.00
Ban, Menuka	Manager	5/3/2021	T3 - Long Term Projections	Review the cash grants reports which is recently released in order to extract data and summarize for N. Jaresko (FOMB) update	0.60	595.00	357.00
Ban, Menuka	Manager	5/3/2021	T3 - Long Term Projections	Participate in call to discuss the fiscal analysis on RC17 and HB456. Attendees include R. Tague (EY), D. Mullins (EY), J. Mackie (EY), I. Stec (EY), A. Kebhaj (EY), D. Berger (EY), M. Ban (EY), V. Maldonado (FOMB), G. Ojeda (FOMB), M. Juarbe (FOMB), O. Albino (FOMB).	0.80	595.00	476.00
Ban, Menuka	Manager	5/3/2021	T3 - Long Term Projections	Review Act 60 original list of concerns to integrate in the DDEC Strategy Meeting Update slides regarding the Act 60 progress update	1.10	595.00	654.50
Ban, Menuka	Manager	5/3/2021	T3 - Long Term Projections	Review the four pilot real estate property analysis to highlight/provide examples of the type of analysis that can be done with demographic data and spatial analysis tools like GIS	1.10	595.00	654.50
Ban, Menuka	Manager	5/3/2021	T3 - Long Term Projections	Participate in call with EY, FOMB and DDEC team to discuss updated text to Act 60 regulations. EY participants: D Mullins (EY), A Chepenik (EY), M Ban (EY), and A Kebhaj (EY)	1.50	595.00	892.50
Ban, Menuka	Manager	5/3/2021	T3 - Long Term Projections	Revise the summary Act 60 DDEC Strategy Meeting Update slide deck for N. Jaresko (FOMB) for the meeting with the DDEC	1.80	595.00	1,071.00
Barati Stec, Izabella	Manager	5/3/2021	T3 - Long Term Projections	Participate in call to discuss the fiscal analysis on RC17 and HB456. Attendees include R. Tague (EY), D. Mullins (EY), J. Mackie (EY), I. Stec (EY), A. Kebhaj (EY), D. Berger (EY), M. Ban (EY), V. Maldonado (FOMB), G. Ojeda (FOMB), M. Juarbe (FOMB), O. Albino (FOMB).	0.80	595.00	476.00
Barati Stec, Izabella	Manager	5/3/2021	T3 - Long Term Projections	Analyze police retirement fund possible revenues if only slot machine revenues feed into it	1.30	595.00	773.50
Barati Stec, Izabella	Manager	5/3/2021	T3 - Long Term Projections	Analyze police retirement fund possible revenues if slot machine revenue and other gaming revenue feed into it	1.60	595.00	952.00
Barati Stec, Izabella	Manager	5/3/2021	T3 - Long Term Projections	Review housing stimulus legislation in PR	1.80	595.00	1,071.00
Barati Stec, Izabella	Manager	5/3/2021	T3 - Long Term Projections	Compare provisions of Acts 257-2018, 221-1948 and Act 60 on VLTs and slot revenues redistribution and their use for the Police Retirement Fund	2.70	595.00	1,606.50
Berger, Daniel L.	Manager	5/3/2021	T3 - Long Term Projections	Pull additional data from Census bureau to understand the amount of new homes built	0.70	595.00	416.50
Berger, Daniel L.	Manager	5/3/2021	T3 - Long Term Projections	Participate in call to discuss the fiscal analysis on RC17 and HB456. Attendees include R. Tague (EY), D. Mullins (EY), J. Mackie (EY), I. Stec (EY), A. Kebhaj (EY), D. Berger (EY), M. Ban (EY), V. Maldonado (FOMB), G. Ojeda (FOMB), M. Juarbe (FOMB), O. Albino (FOMB).	0.80	595.00	476.00
Berger, Daniel L.	Manager	5/3/2021	T3 - Long Term Projections	Review fiscal note RC 17 (HB28 and HB456) to improve estimate methodology	0.90	595.00	535.50
Berger, Daniel L.	Manager	5/3/2021	T3 - Long Term Projections	Review EY COST study on state business tax burdens to create business tax burden estimates for Puerto Rico	1.20	595.00	714.00
Berger, Daniel L.	Manager	5/3/2021	T3 - Long Term Projections	Incorporate the new homes data to the spreadsheet to build algorithm that sells homes every 7 years to estimate the likely impact of the exemption of capital gains for new home sales (Act 169)	1.80	595.00	1,071.00
Berger, Daniel L.	Manager	5/3/2021	T3 - Long Term Projections	Prepare spreadsheet to estimate Act 169 capital gains tax exemption for new construction homes sold	2.60	595.00	1,547.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	5/3/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss the COFINA coverage requirements in the indenture	0.30	595.00	178.50
Burr,Jeremy	Manager	5/3/2021	T3 - Long Term Projections	Participate in meeting with V Bernal (FOMB), A Lopez (FOMB), V Chemtob (EY) and J Burr (EY) to plan the government's submission of the revised fiscal plan	0.40	595.00	238.00
Burr,Jeremy	Manager	5/3/2021	T3 - Long Term Projections	Review the non-fiscal plan budget allocations to provide the instrumentalities more detail on their allocation	0.60	595.00	357.00
Burr,Jeremy	Manager	5/3/2021	T3 - Long Term Projections	Participate in call with D Alvarez (FOMB), D Meyer (FOMB), L Garcia (PBA), V Chemtob (EY), J Burr (EY), M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss questions on PBA school buildings and leasing process	0.90	595.00	535.50
Bush,Connor Aloysius	Staff	5/3/2021	T3 - Long Term Projections	Analyze revised support provided for HB120 in order to assess the impact of the law	0.60	271.00	162.60
Bush,Connor Aloysius	Staff	5/3/2021	T3 - Long Term Projections	Prepare a graphical representation of historical employer contributions versus actuarially determined contributions including the liability percent of payroll for Orchestra plan	0.60	271.00	162.60
Bush,Connor Aloysius	Staff	5/3/2021	T3 - Long Term Projections	Participate in call with C Bush (EY) and C Good (EY) to discuss HB 120 analysis and orchestra one pager	1.10	271.00	298.10
Campbell,Nnaji-Semayi	Senior	5/3/2021	T3 - Long Term Projections	Research on backbone providers	0.90	445.00	400.50
Campbell,Nnaji-Semayi	Senior	5/3/2021	T3 - Long Term Projections	Review state case study for treatment of backbone	0.90	445.00	400.50
Campbell,Nnaji-Semayi	Senior	5/3/2021	T3 - Long Term Projections	Review 2012 and 2014 strategic plans for consideration of historical position on technology in PR context	1.30	445.00	578.50
Campbell,Nnaji-Semayi	Senior	5/3/2021	T3 - Long Term Projections	Additional research on backbone connectivity	1.60	445.00	712.00
Campbell,Nnaji-Semayi	Senior	5/3/2021	T3 - Long Term Projections	Prepare section describing backbone network and preferred technology	1.80	445.00	801.00
Canter,Matthew Alan	Manager	5/3/2021	T3 - Long Term Projections	Communicate with EY team about the PRIDCO Section 205 letter	0.10	595.00	59.50
Canter,Matthew Alan	Manager	5/3/2021	T3 - Long Term Projections	Communicate with EY team about the PBA analysis and future work steps	0.30	595.00	178.50
Canter,Matthew Alan	Manager	5/3/2021	T3 - Long Term Projections	Outline and recommend changes to PBA closed school analysis with EY team	0.30	595.00	178.50
Canter,Matthew Alan	Manager	5/3/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss outstanding questions and data requests to PBA	0.30	595.00	178.50
Canter,Matthew Alan	Manager	5/3/2021	T3 - Long Term Projections	Continue outline for CW real estate Section 205 letter and communicate with EY Team	0.70	595.00	416.50
Canter,Matthew Alan	Manager	5/3/2021	T3 - Long Term Projections	Participate in call with D Alvarez (FOMB), D Meyer (FOMB), L Garcia (PBA), V Chemtob (EY), J Burr (EY), M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss questions on PBA school buildings and leasing process	0.90	595.00	535.50
Chan,Jonathan	Manager	5/3/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 5/3/2021.	0.80	595.00	476.00
Chawla,Sonia	Manager	5/3/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Land Authority de Puerto Rico at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/3/2021	T3 - Plan of Adjustment	Review outstanding items for rolling forward cash balances to the March 31, 2021 rollforward period.	0.20	595.00	119.00
Chawla,Sonia	Manager	5/3/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 5/3/2021.	0.80	595.00	476.00
Chemtob,Victor	Senior Manager	5/3/2021	T3 - Long Term Projections	Participate in meeting with V Bernal (FOMB), A Lopez (FOMB), V Chemtob (EY) and J Burr (EY) to plan the government's submission of the revised fiscal plan	0.40	720.00	288.00
Chemtob,Victor	Senior Manager	5/3/2021	T3 - Long Term Projections	Participate in call with D Alvarez (FOMB), D Meyer (FOMB), L Garcia (PBA), V Chemtob (EY), J Burr (EY), M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss questions on PBA school buildings and leasing process	0.90	720.00	648.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	5/3/2021	T3 - Long Term Projections	Review Act 154 data	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	5/3/2021	T3 - Long Term Projections	Participate in a call with FOMB, A. Chepenik (EY), E. Lavrov (EY), T. Leonis (EY), F. Paz (EY) and infrastructure advisory team to discuss updates to Medical Student Loan Forgiveness RFP.	0.60	870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	5/3/2021	T3 - Long Term Projections	Review DDEC cash grant analysis	0.80	870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	5/3/2021	T3 - Long Term Projections	Participate in call with EY, FOMB and DDEC team to discuss updated text to Act 60 regulations. EY participants: D Mullins (EY), A Chepenik (EY), , M Ban (EY), and A Kebhaj (EY)	1.50	870.00	1,305.00
Chevlin,Benjamin	Staff	5/3/2021	T3 - Long Term Projections	Participate in meeting with EY, FOMB and John Hill to discuss alignment of OCFO effort and current work plan with the Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman(EY), B. Chevlin(EY) and J. Merchan(EY).	1.00	245.00	245.00
Chevlin,Benjamin	Staff	5/3/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review findings from organizational review sessions regarding financial and accounting functions related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), B. Chevlin (EY) and J. Merchan (EY).	1.10	245.00	269.50
Chevlin,Benjamin	Staff	5/3/2021	T3 - Long Term Projections	Prepare scope matrix to be shared with FOMB for review as we look to get government approval for scope to be included in SOW	2.60	245.00	637.00
Dubinsky,Shawn	Manager	5/3/2021	T3 - Long Term Projections	Research proposed \$750M Special Revenue Fund program requirements to fund non-federal funding cost share to identify program eligibility and municipality requirements for funding reconstruction programs under COR3 and FEMA programs	0.30	595.00	178.50
Dubinsky,Shawn	Manager	5/3/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	5/3/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	5/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	5/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	5/3/2021	T3 - Long Term Projections	Review and Caguas Sec 207 requests to include supplemental information provided by AAFAF on the municipality's election to pursue private financing to fund reconstruction programs ahead of receipt of FEMA and CBDG block grant reimbursements	0.60	595.00	357.00
Federer,Joshua Lee	Staff	5/3/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss outstanding questions and data requests to PBA	0.30	245.00	73.50
Federer,Joshua Lee	Staff	5/3/2021	T3 - Long Term Projections	Prepare next steps section of CW Real Estate Strategy Section 205 recommendation letter	0.70	245.00	171.50
Federer,Joshua Lee	Staff	5/3/2021	T3 - Long Term Projections	Participate in call with D Alvarez (FOMB), D Meyer (FOMB), L Garcia (PBA), V Chemtob (EY), J Burr (EY), M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss questions on PBA school buildings and leasing process	0.90	245.00	220.50
Federer,Joshua Lee	Staff	5/3/2021	T3 - Long Term Projections	Prepare recommendation overview section of CW Real Estate Strategy Section 205 recommendation letter	1.00	245.00	245.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer, Joshua Lee	Staff	5/3/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and J Federer (EY) to discuss follow up questions on the PBA school buildings leasing and management processes.	1.30	245.00	318.50
Federer, Joshua Lee	Staff	5/3/2021	T3 - Long Term Projections	Prepare second recommendation section of CW Real Estate Strategy Section 205 recommendation letter related to implementation of asset management infrastructure across government authorities	1.30	245.00	318.50
Federer, Joshua Lee	Staff	5/3/2021	T3 - Long Term Projections	Prepare first recommendation section of CW Real Estate Strategy Section 205 recommendation letter related to re-inventorying of CW holdings	1.40	245.00	343.00
Federer, Joshua Lee	Staff	5/3/2021	T3 - Long Term Projections	Prepare third recommendation section of CW Real Estate Strategy Section 205 recommendation letter related to monetization opportunities for near-term and long-term liquidity generation	1.80	245.00	441.00
Federer, Joshua Lee	Staff	5/3/2021	T3 - Long Term Projections	Prepare summary section of CW Real Estate Strategy Section 205 recommendation letter	2.10	245.00	514.50
Gelfond, Hilary	Staff	5/3/2021	T3 - Long Term Projections	Review updated data on Act 60 cash grant recipients	0.30	245.00	73.50
Gelfond, Hilary	Staff	5/3/2021	T3 - Long Term Projections	Calculate the amount of Paycheck Protection Program Loans that Puerto Rico's gaming and casino industry received	2.20	245.00	539.00
Gelfond, Hilary	Staff	5/3/2021	T3 - Long Term Projections	Review historical changes to Puerto Rico corporate income taxes over time	2.90	245.00	710.50
Good JR, Clark E	Manager	5/3/2021	T3 - Long Term Projections	Prepare final exhibit to send to FOMB with FY21 - FY26 cost allocation for PRASA / HTA including clarifying language outlining methodology utilized	0.20	519.00	103.80
Good JR, Clark E	Manager	5/3/2021	T3 - Plan of Adjustment	Review data request for ERS on behalf of Prime Clerk associated to POA solicitation	0.30	519.00	155.70
Good JR, Clark E	Manager	5/3/2021	T3 - Long Term Projections	Participate in call with T Stricklin (EY) and C Good (EY) to discuss PRASA / HTA allocations	0.40	519.00	207.60
Good JR, Clark E	Manager	5/3/2021	T3 - Long Term Projections	Prepare allocation of FY22 budget numbers for public corporations outside the fiscal plan to consistently handle the budget adjustments for mortality / one time payments made when developing the fiscal plan	0.40	519.00	207.60
Good JR, Clark E	Manager	5/3/2021	T3 - Long Term Projections	Review of numerical detail included in slide outlining differences in cost calculations between CW / independent Act 80 analysis	0.40	519.00	207.60
Good JR, Clark E	Manager	5/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR, Clark E	Manager	5/3/2021	T3 - Long Term Projections	Review allocation of costs for FY21-FY26 for HTA	0.60	519.00	311.40
Good JR, Clark E	Manager	5/3/2021	T3 - Long Term Projections	Review allocation of costs for FY21-FY26 for PRASA	0.70	519.00	363.30
Good JR, Clark E	Manager	5/3/2021	T3 - Long Term Projections	Participate in call with C Bush (EY) and C Good (EY) to discuss HB 120 analysis and orchestra one pager	1.10	519.00	570.90
Good JR, Clark E	Manager	5/3/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss paygo allocations for public corporations and findings from AAFAF analysis of Act 80	1.40	519.00	726.60
Good JR, Clark E	Manager	5/3/2021	T3 - Long Term Projections	Prepare slide outlining all risks/considerations associated to Act 80 implementation including outlining alternatives to mitigate each risk	1.40	519.00	726.60
Good JR, Clark E	Manager	5/3/2021	T3 - Long Term Projections	Prepare Act 80 analysis summary including detailed breakdown of year one costs for all agencies that produce savings from headcount reductions in excess of Act 80 costs in year 1	1.80	519.00	934.20
Gregoire, Alexandra	Manager	5/3/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss outstanding questions and data requests to PBA	0.30	595.00	178.50
Gregoire, Alexandra	Manager	5/3/2021	T3 - Long Term Projections	Participate in call with D Alvarez (FOMB), D Meyer (FOMB), L Garcia (PBA), V Chemtob (EY), J Burr (EY), M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss questions on PBA school buildings and leasing process	0.90	595.00	535.50
Heath, Emma	Senior Manager	5/3/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and R. Feldman (Ankura) regarding ARP state fund uses.	0.20	720.00	144.00
Heath, Emma	Senior Manager	5/3/2021	T3 - Plan of Adjustment	Participate in call with K. Jacobsen (EY) and E. Heath (EY) regarding status of updates to disclosure statement for May filing.	0.20	720.00	144.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	5/3/2021	T3 - Long Term Projections	Email response to M. Lopez (FOMB) regarding currency of UPR allocations of HEERF under ARP	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/3/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and F. Yodice (EY) to discuss Pandemic EBT allocations and spending across the COVID relief bills, and determine the relevant federal and PR allocation amounts for the American Rescue Plan	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/3/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Heath,Emma	Senior Manager	5/3/2021	T3 - Long Term Projections	Review latest guidance from USDE regarding HEERF funds and allocations from American Council on Education	0.80	720.00	576.00
Heath,Emma	Senior Manager	5/3/2021	T3 - Plan of Adjustment	Review and update disclosure statement for references to 2020 fiscal plan which will require updating to 2021 fiscal plan	2.40	720.00	1,728.00
Jacobsen,Katherine Anne	Senior	5/3/2021	T3 - Plan of Adjustment	Participate in call with K. Jacobsen (EY) and E. Heath (EY) regarding status of updates to disclosure statement for May filing.	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare for call by reviewing outstanding items in the disclosure statement update tracker	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	5/3/2021	T3 - Long Term Projections	Review email from Paola Rosario at FOMB describing Covid relief spending data for Child Nutrition/School Lunch and the Pandemic EBT programs	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	5/3/2021	T3 - Plan of Adjustment	Draft email to McKinsey to provide list of sections of the disclosure statement that need to be updated to reflect the 2021 Fiscal Plan certification	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare source documents related to FEMA Disaster Relief funds for uploading to the data room for the disclosure statement	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	5/3/2021	T3 - Plan of Adjustment	Draft tracker to send to McKinsey for sections of the disclosure statement that need to be updated to reflect the 2021 Fiscal Plan certification	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	5/3/2021	T3 - Long Term Projections	Review excel file provided by Paola Rosario at FOMB regarding NAP spending data to aid in the tracking of COVID relief spending data	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	5/3/2021	T3 - Long Term Projections	Prepare the Coronavirus Preparedness and Response Supplemental Appropriations Act's Community Health Center allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	5/3/2021	T3 - Plan of Adjustment	Review Oversight Board public documents and meeting minutes for Disclosure Statement updates needed based on recent events	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	5/3/2021	T3 - Plan of Adjustment	Draft tracker for sections of the disclosure statement that need to be updated prior to the upcoming filing in May	1.30	445.00	578.50
Jacobsen,Katherine Anne	Senior	5/3/2021	T3 - Long Term Projections	Draft section of the template for the FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to Department of Health and Human Services in the Coronavirus Preparedness and Response Supplemental Appropriations Act	2.20	445.00	979.00
Kebhaj,Suhaib	Senior	5/3/2021	T3 - Long Term Projections	Review PowerPoint presentation for Natalie meeting with DDEC secretary	0.50	445.00	222.50
Kebhaj,Suhaib	Senior	5/3/2021	T3 - Long Term Projections	Provide summary of current status of work on DDEC and Act 60 legislative text for Natalie meeting with DDEC	0.60	445.00	267.00
Kebhaj,Suhaib	Senior	5/3/2021	T3 - Long Term Projections	Provide summary of current status of work on DDEC and the review of administrative orders, ROI manual, and opportunity zones for Natalie meeting with DDEC	0.60	445.00	267.00
Kebhaj,Suhaib	Senior	5/3/2021	T3 - Long Term Projections	Participate in call to discuss the fiscal analysis on RC17 and HB456. Attendees include R. Tague (EY), D. Mullins (EY), J. Mackie (EY), I. Stec (EY), A. Kebhaj (EY), D. Berger (EY), M. Ban (EY), V. Maldonado (FOMB), G. Ojeda (FOMB), M. Juarbe (FOMB), O. Albino (FOMB).	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	5/3/2021	T3 - Long Term Projections	Provide summary of current status of work on DDEC and Act 60 Regulation text for Natalie meeting with DDEC	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	5/3/2021	T3 - Long Term Projections	Provide summary of current status of work on DDEC and the working group progress for Natalie meeting with DDEC	0.80	445.00	356.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kebhaj,Suhaib	Senior	5/3/2021	T3 - Long Term Projections	Provide summary of past Act 60 recommendations for review to be included in Natalie summary deck	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	5/3/2021	T3 - Long Term Projections	Provide summary of current status of work on DDEC and issues related to DDEC discretion and the Economic Incentive Review Board for Natalie meeting with DDEC	1.20	445.00	534.00
Kebhaj,Suhaib	Senior	5/3/2021	T3 - Long Term Projections	Review COST study to prepare for analysis of business tax burden in PR	1.20	445.00	534.00
Kebhaj,Suhaib	Senior	5/3/2021	T3 - Long Term Projections	Participate in call with EY, FOMB and DDEC team to discuss updated text to Act 60 regulations. EY participants: D Mullins (EY), A Chepenik (EY), M Ban (EY), and A Kebhaj (EY)	1.50	445.00	667.50
Kleine,Andrew	Senior Manager	5/3/2021	T3 - Long Term Projections	Participate in meeting with EY, FOMB and John Hill to discuss alignment of OCFO effort and current work plan with the Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman(EY), B. Chevin(EY) and J. Merchan(EY).	1.00	720.00	720.00
Kleine,Andrew	Senior Manager	5/3/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review findings from organizational review sessions regarding financial and accounting functions related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), B. Chevin (EY) and J. Merchan (EY).	1.10	720.00	792.00
Knapp,Nicole Penelope	Senior	5/3/2021	T3 - Long Term Projections	Allocate share of Puerto Rico personal property taxes that are attributable to businesses for Corporate Income Tax presentation	1.60	445.00	712.00
Knapp,Nicole Penelope	Senior	5/3/2021	T3 - Long Term Projections	Allocate share of Puerto Rico real property taxes that are attributable to businesses for Corporate Income Tax presentation	1.80	445.00	801.00
Knapp,Nicole Penelope	Senior	5/3/2021	T3 - Long Term Projections	Revise legislative history on Fiscal Note for Act 40 regarding Police Retirement Trust	2.10	445.00	934.50
Knapp,Nicole Penelope	Senior	5/3/2021	T3 - Long Term Projections	Update Act 40 Fiscal Note summary table to identify provisions that have a positive and negative impact.	2.90	445.00	1,290.50
Latham,Willow Genevieve	Senior	5/3/2021	T3 - Long Term Projections	Prepare Introduction section of Task 2 onboarding deck	0.90	445.00	400.50
Lavrov,Eugene	Senior Manager	5/3/2021	T3 - Long Term Projections	Participate in a call with E. Lavrov (EY) and T. Leonis (EY) to discuss creating a presentation deck for FOMB's DDEC briefing.	0.20	720.00	144.00
Lavrov,Eugene	Senior Manager	5/3/2021	T3 - Long Term Projections	Participate in a call with FOMB, A. Chepenik (EY), E. Lavrov (EY), T. Leonis (EY), F. Paz (EY) and infrastructure advisory team to discuss updates to Medical Student Loan Forgiveness RFP.	0.60	720.00	432.00
Lavrov,Eugene	Senior Manager	5/3/2021	T3 - Long Term Projections	Review latest draft of the Medical Student Loan Forgiveness Program RFP and provided comments	1.40	720.00	1,008.00
Lavrov,Eugene	Senior Manager	5/3/2021	T3 - Long Term Projections	Review and analyzed Act 60 DDEC presentation	1.80	720.00	1,296.00
Leonis,Temisan	Senior	5/3/2021	T3 - Long Term Projections	Participate in a call with E. Lavrov (EY) and T. Leonis (EY) to discuss creating a presentation deck for FOMB's DDEC briefing.	0.20	445.00	89.00
Leonis,Temisan	Senior	5/3/2021	T3 - Long Term Projections	Participate in a call with FOMB, A. Chepenik (EY), E. Lavrov (EY), T. Leonis (EY), F. Paz (EY) and infrastructure advisory team to discuss updates to Medical Student Loan Forgiveness RFP.	0.60	445.00	267.00
Leonis,Temisan	Senior	5/3/2021	T3 - Long Term Projections	Revise corporate tax strategy portion of the DDEC Strategy Meeting Deck in accord with the QUEST team's suggested edits.	1.90	445.00	845.50
Leonis,Temisan	Senior	5/3/2021	T3 - Long Term Projections	Revise expectations and strategy on GILTI as it relates to impacted industries in the DDEC Strategy Meeting Deck.	2.20	445.00	979.00
Leonis,Temisan	Senior	5/3/2021	T3 - Long Term Projections	Revise Act 60 Regulations portion of the DDEC Strategy Meeting Deck.	2.40	445.00	1,068.00
Levy,Sheva R	Partner/Principal	5/3/2021	T3 - Long Term Projections	Review pre-System 2000 paygo split between PRASA vs. HTA	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/3/2021	T3 - Long Term Projections	Provide supporting information via e-mail to FOMB regarding pension rates referenced in PREPA NOV	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	5/3/2021	T3 - Long Term Projections	Review edits to letter from Proskauer regarding HB 533	0.90	721.00	648.90
Levy,Sheva R	Partner/Principal	5/3/2021	T3 - Long Term Projections	Review deck summarizing findings related to government analysis of Act 80 costs	1.10	721.00	793.10

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	5/3/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss paygo allocations for public corporations and findings from AAFAF analysis of Act 80	1.40	721.00	1,009.40
Mackie,James	Executive Director	5/3/2021	T3 - Long Term Projections	Participate in call to discuss the fiscal analysis on RC17 and HB456. Attendees include R. Tague (EY), D. Mullins (EY), J. Mackie (EY), I. Stec (EY), A. Kebhaj (EY), D. Berger (EY), M. Ban (EY), V. Maldonado (FOMB), G. Ojeda (FOMB), M. Juarbe (FOMB), O. Albino (FOMB).	0.80	810.00	648.00
Mackie,James	Executive Director	5/3/2021	T3 - Long Term Projections	Review Act 169 to develop revenue modeling approach	1.20	810.00	972.00
Mairena,Daisy	Staff	5/3/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 73 to 77 of 77 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/3/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 03/05/2021 for School of Plastic Arts and Design for the March 31, 2021 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/3/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss responses received via email from account holders as of 5/3/2021 for the March 31, 2021 rollforward period.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/3/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 03/05/2021 for Mental Health Services and Addiction Control Administration for the March 31, 2021 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/3/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 03/05/2021 for PR Federal Affairs Administration for the March 31, 2021 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/3/2021	T3 - Plan of Adjustment	Perform analysis of significant changes in cash balances between the 12/31/2020 and 03/31/2021 reporting periods for a sample of Title III accounts to identify if follow-up with the account holder and/or financial institution is needed as of 03/05/2021.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/3/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 5/3/2021.	0.80	245.00	196.00
Mairena,Daisy	Staff	5/3/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 03/05/2021 for Comprehensive Cancer Center for the March 31, 2021 testing period.	0.80	245.00	196.00
Mairena,Daisy	Staff	5/3/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 03/05/2021 for Ports Authority for the March 31, 2021 testing period.	0.80	245.00	196.00
Mairena,Daisy	Staff	5/3/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 03/05/2021 for Public Buildings Authority for the March 31, 2021 testing period.	0.80	245.00	196.00
Mairena,Daisy	Staff	5/3/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 03/05/2021 for Department of Economic Development and Commerce for the March 31, 2021 testing period.	1.10	245.00	269.50
Mairena,Daisy	Staff	5/3/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 03/05/2021 for Puerto Rico Aqueduct and Sewer Authority (PRASA) for the March 31, 2021 testing period.	1.10	245.00	269.50
Matla,Jonathan	Senior	5/3/2021	T3 - Long Term Projections	Review GoldenTree 4/7/21 letter for any missing issues not mentioned in consolidated view for leadership	0.80	445.00	356.00
Matla,Jonathan	Senior	5/3/2021	T3 - Long Term Projections	Review GoldenTree 11/12/20 letter for any missing issues not mentioned in consolidated view for leadership	1.20	445.00	534.00
Matla,Jonathan	Senior	5/3/2021	T3 - Long Term Projections	Update GoldenTree issues & complaint document to add columns to determine which complaints are included in each document	2.80	445.00	1,246.00
Matla,Jonathan	Senior	5/3/2021	T3 - Long Term Projections	Review through the Complain for Damages and Declaration and Injunctive Relief filed to the court by GoldenTree for any missing issues not mentioned in consolidated view for leadership	2.90	445.00	1,290.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Meisel,Daniel	Staff	5/3/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss outstanding questions and data requests to PBA	0.30	245.00	73.50
Meisel,Daniel	Staff	5/3/2021	T3 - Long Term Projections	Assist in analysis for CW Real Estate Strategy Section 205 letter related to monetization opportunities.	0.90	245.00	220.50
Meisel,Daniel	Staff	5/3/2021	T3 - Long Term Projections	Integrate the relevant portfolio analysis to create a slide analyzing the geographic distribution of rental payments for the Puerto Rico School Analysis PowerPoint.	0.90	245.00	220.50
Meisel,Daniel	Staff	5/3/2021	T3 - Long Term Projections	Participate in call with D Alvarez (FOMB), D Meyer (FOMB), L Garcia (PBA), V Chemtob (EY), J Burr (EY), M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss questions on PBA school buildings and leasing process	0.90	245.00	220.50
Meisel,Daniel	Staff	5/3/2021	T3 - Long Term Projections	Integrate the relevant portfolio analysis to create a PBA school overview slide for the Puerto Rico School Analysis PowerPoint.	1.20	245.00	294.00
Meisel,Daniel	Staff	5/3/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and J Federer (EY) to discuss follow up questions on the PBA school buildings leasing and management processes.	1.30	245.00	318.50
Merchan,Janeth K	Manager	5/3/2021	T3 - Long Term Projections	Participate in meeting with EY, FOMB and John Hill to discuss alignment of OCFO effort and current work plan with the Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman(EY), B. Chevlin(EY) and J. Merchan(EY).	1.00	595.00	595.00
Merchan,Janeth K	Manager	5/3/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review findings from organizational review sessions regarding financial and accounting functions related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), B. Chevlin (EY) and J. Merchan (EY).	1.10	595.00	654.50
Moran-Eserski,Javier	Senior	5/3/2021	T3 - Creditor Mediation Support	Redacted	0.20	445.00	89.00
Moran-Eserski,Javier	Senior	5/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	445.00	178.00
Morris,Michael Thomas	Senior	5/3/2021	T3 - Long Term Projections	Review LUMA funding projections scenarios	1.40	405.00	567.00
Mullins,Daniel R	Executive Director	5/3/2021	T3 - Long Term Projections	Prepare estimate on loss carryovers for Fiscal Notes 169	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	5/3/2021	T3 - Long Term Projections	Review Act 60 regulation text modification recommendations related to Audit, Reporting, ROI and Economic Incentives Review Board in preparation for presentation to DDEC	0.70	810.00	567.00
Mullins,Daniel R	Executive Director	5/3/2021	T3 - Long Term Projections	Revise Act 60 slide deck	0.70	810.00	567.00
Mullins,Daniel R	Executive Director	5/3/2021	T3 - Long Term Projections	Participate in call to discuss the fiscal analysis on RC17 and HB456. Attendees include R. Tague (EY), D. Mullins (EY), J. Mackie (EY), I. Stec (EY), A. Kebhaj (EY), D. Berger (EY), M. Ban (EY), V. Maldonado (FOMB), G. Ojeda (FOMB), M. Juarbe (FOMB), O. Albino (FOMB).	0.80	810.00	648.00
Mullins,Daniel R	Executive Director	5/3/2021	T3 - Long Term Projections	Participate in call with EY, FOMB and DDEC team to discuss updated text to Act 60 regulations. EY participants: D Mullins (EY), A Chepenik (EY), M Ban (EY), and A Kebhaj (EY)	1.50	810.00	1,215.00
Mullins,Daniel R	Executive Director	5/3/2021	T3 - Long Term Projections	Prepare briefing slide on corporate income tax and Act 154 status for N. Jaresko meeting with DDEC secretary	1.60	810.00	1,296.00
Mullins,Daniel R	Executive Director	5/3/2021	T3 - Long Term Projections	Review DDEC proposal for establishing an Economic Incentives Board as it relates to Act 60 regulations	2.10	810.00	1,701.00
Mullins,Daniel R	Executive Director	5/3/2021	T3 - Long Term Projections	Review Act 60 regulations briefing deck for N. Jaresko	2.40	810.00	1,944.00
Nagarajan,Snigdha	Staff	5/3/2021	T3 - Long Term Projections	Participate in call with S. Nagarajan (EY) and GDS to update on dashboard changes	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	5/3/2021	T3 - Long Term Projections	Finalize changes in PRIDCO dashboard and summarize updated changes for GDS takeover	1.20	245.00	294.00
Nagarajan,Snigdha	Staff	5/3/2021	T3 - Long Term Projections	Incorporate correlation analysis into PBIX as per latest file sent by QUEST	1.50	245.00	367.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nagarajan,Snigdha	Staff	5/3/2021	T3 - Long Term Projections	Incorporate filter to show lease expiration schedule on a condensed time frame in PRIDCO dashboard	2.40	245.00	588.00
Nagarajan,Snigdha	Staff	5/3/2021	T3 - Long Term Projections	Incorporate correlation analysis into Excel as per latest file sent by QUEST	2.60	245.00	637.00
Neziroski,David	Staff	5/3/2021	T3 - Fee Applications / Retention	Continue to prepare the eleventh interim application	1.80	245.00	441.00
Panagiotakis,Sofia	Senior Manager	5/3/2021	T3 - Creditor Mediation Support	Redacted	0.20	720.00	144.00
Panagiotakis,Sofia	Senior Manager	5/3/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), R. Tan (EY), J. Santambrogio (EY), S. Sarna (EY), J. Gonzalez-Garileti (McKinsey), J. Davis (McKinsey), A. Pagola (McKinsey), L. Sanchez (McKinsey), G. Zimmerly (McKinsey), O. Shah (McKinsey), J. Rebolledo (McKinsey), G. Ojeda (FOMB), A. Cruz Pol (Hacienda), C. Robles (FOMB), J. Fuentes (FOMB), D. Barrett (Ankura), N. Sekhar (Ankura), R. Feldman (Ankura), and R. Weigel (Ankura) to discuss clarifying questions on plan of adjustment and April 2021 certified fiscal plan.	0.90	720.00	648.00
Powell,Marc	Executive Director	5/3/2021	T3 - Long Term Projections	Review progress of task 3 program structure document	2.40	810.00	1,944.00
Powell,Marc	Executive Director	5/3/2021	T3 - Long Term Projections	Conduct detailed read and comment of Task 2 onboarding presentation	3.90	810.00	3,159.00
Ramirez,Aaron	Senior	5/3/2021	T3 - Long Term Projections	Task 3 - Draft Language regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Draft language regarding the importance of target speeds standards/ quality/ affordability of service and illustrating what other states have done. Integration of draft language into the report	1.20	445.00	534.00
Ramirez,Aaron	Senior	5/3/2021	T3 - Long Term Projections	Task 3 - Draft Language regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Draft language regarding the importance of target speeds standards/ quality/ affordability of service and illustrating what other states have done. Integration of draft language into the report	1.20	445.00	534.00
Ramirez,Aaron	Senior	5/3/2021	T3 - Long Term Projections	Task 3 - Draft Language regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Draft language regarding the importance of target speeds standards/ quality/ affordability of service and illustrating what other states have done. Integration of draft language into the report	1.20	445.00	534.00
Ramirez,Aaron	Senior	5/3/2021	T3 - Long Term Projections	Task 3 - Draft Language regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Draft language regarding the importance of target speeds standards/ quality/ affordability of service and illustrating what other states have done. Integration of draft language into the report	1.40	445.00	623.00
Ramirez,Aaron	Senior	5/3/2021	T3 - Long Term Projections	Task 3 - Draft Language regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Draft language regarding the importance of target speeds standards/ quality/ affordability of service and illustrating what other states have done. Integration of draft language into the report	2.60	445.00	1,157.00
Ramirez,Aaron	Senior	5/3/2021	T3 - Long Term Projections	Task 3 - Draft Language regarding understanding needs and solutions to broadband deployment from the perspective of a municipality - Draft language regarding the importance of target speeds standards/ quality/ affordability of service and illustrating what other states have done. Integration of draft language into the report	3.10	445.00	1,379.50
Ramirez,Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare email request to Administration for the Development of Agricultural Enterprises to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare email request to Cardiovascular Center of Puerto Rico and the Caribbean Corporation to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare email request to Comprehensive Cancer Center to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare email request to Department of Economic Development and Commerce to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare email request to Industrial Development Company to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare email request to Integrated Transport Authority to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare email request to Land Authority de Puerto Rico to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare email request to Maritime Transport Authority to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare email request to Metropolitan Bus Authority to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare email request to Model Forest to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare email request to Ports Authority to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare email request to School of Plastic Arts and Design to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare email request to Trade and Export Company to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Administration for the Development of Agricultural Enterprises to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Cardiovascular Center of Puerto Rico and the Caribbean Corporation to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Comprehensive Cancer Center to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Department of Economic Development and Commerce to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Industrial Development Company to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Integrated Transport Authority to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.30	445.00	133.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Land Authority de Puerto Rico to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Maritime Transport Authority to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Metropolitan Bus Authority to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Model Forest to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Ports Authority to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for School of Plastic Arts and Design to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Trade and Export Company to follow up on bank account information as of 03/05/2021 for 03/31/2021 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss responses received via email from account holders as of 5/3/2021 for the March 31, 2021 rollforward period.	0.40	445.00	178.00
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 5/3/2021.	0.80	445.00	356.00
Ramirez, Jessica I.	Senior	5/3/2021	T3 - Plan of Adjustment	Update account holder tracker to incorporate deadlines for agencies to respond to 03/31/2021 cash balance requests.	1.10	445.00	489.50
Rubin, Joshua A.	Staff	5/3/2021	T3 - Long Term Projections	Prepare table of business contribution to federal tax revenue by tax type and by state for fiscal year 2019 using various adjustment factors	1.30	245.00	318.50
Rubin, Joshua A.	Staff	5/3/2021	T3 - Long Term Projections	Prepare table of gross federal tax revenue by tax type and by state for fiscal year 2019	1.80	245.00	441.00
Sanchez-Riveron, Déborah	Staff	5/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Controller's Office at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	5/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Institute of Puerto Rican Culture at Oriental Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	5/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Puerto Rico Sales Tax Financing Corporation (COFINA) at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	5/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Puerto Rico Tourism Development Fund at Oriental Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	5/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 2 account balances held by the Department of Labor and Human Resources at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	5/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 3 account balances held by the Highway and Transportation Authority at Banco Santander as of the 03/31/21 testing period.	0.10	245.00	24.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	5/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 2 account balances held by The Children's Trust at Oriental Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 2 account balances held by the Department of Education at Oriental Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 2 account balances held by the Insurance Fund State Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Puerto Rico Sales Tax Financing Corporation (COFINA) at Oriental Bank as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	5/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 4 of 4 account balances held by the Highway and Transportation Authority at Oriental Bank as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	5/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 6 of 6 account balances held by the House of Representatives at First Bank as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	5/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 6 of 6 account balances held by the Puerto Rico Municipal Finance Agency at BNY Mellon as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	5/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 11 of 11 account balances held by the Highway and Transportation Authority at BNY Mellon as of the 03/31/21 testing period.	0.70	245.00	171.50
Sanchez-Riveron,Déborah	Staff	5/3/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 5/3/2021.	0.80	245.00	196.00
Sanchez-Riveron,Déborah	Staff	5/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 19 to 56 of 75 account balances held by the Office of Court Administration at Banco Santander as of the 03/31/21 testing period.	2.20	245.00	539.00
Sanchez-Riveron,Déborah	Staff	5/3/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 44 of 44 account balances held by the Puerto Rico Sales Tax Financing Corporation (COFINA) at BNY Mellon as of the 03/31/21 testing period.	2.80	245.00	686.00
Santambrogio,Juan	Executive Director	5/3/2021	T3 - Long Term Projections	Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss the COFINA coverage requirements in the indenture	0.30	810.00	243.00
Santambrogio,Juan	Executive Director	5/3/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Santambrogio,Juan	Executive Director	5/3/2021	T3 - Plan of Adjustment	Review draft language for disclosure statement regarding PREPA and LUMA transaction	0.40	810.00	324.00
Santambrogio,Juan	Executive Director	5/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Santambrogio,Juan	Executive Director	5/3/2021	T3 - Plan of Adjustment	Review year to date revenue outperformance based on weekly treasury reports	0.40	810.00	324.00
Santambrogio,Juan	Executive Director	5/3/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Santambrogio,Juan	Executive Director	5/3/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), R. Tan (EY), J. Santambrogio (EY), S. Sarna (EY), J. Gonzalez-Garileti (McKinsey), J. Davis (McKinsey), A. Pagola (McKinsey), L. Sanchez (McKinsey), G. Zimmerly (McKinsey), O. Shah (McKinsey), J. Rebolledo (McKinsey), G. Ojeda (FOMB), A. Cruz Pol (Hacienda), C. Robles (FOMB), J. Fuentes (FOMB), D. Barrett (Ankura), N. Sekhar (Ankura), R. Feldman (Ankura), and R. Weigel (Ankura) to discuss clarifying questions on plan of adjustment and April 2021 certified fiscal plan.	0.90	810.00	729.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	5/3/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Santambrogio, Juan	Executive Director	5/3/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review findings from organizational review sessions regarding financial and accounting functions related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), B. Chevin (EY) and J. Merchan (EY).	1.10	810.00	891.00
Sarna, Shavi	Senior Manager	5/3/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Sarna, Shavi	Senior Manager	5/3/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Sarna, Shavi	Senior Manager	5/3/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Sarna, Shavi	Senior Manager	5/3/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), R. Tan (EY), J. Santambrogio (EY), S. Sarna (EY), J. Gonzalez-Garillete (McKinsey), J. Davis (McKinsey), A. Pagola (McKinsey), L. Sanchez (McKinsey), G. Zimmerly (McKinsey), O. Shah (McKinsey), J. Rebolledo (McKinsey), G. Ojeda (FOMB), A. Cruz Pol (Hacienda), C. Robles (FOMB), J. Fuentes (FOMB), D. Barrett (Ankura), N. Sekhar (Ankura), R. Feldman (Ankura), and R. Weigel (Ankura) to discuss clarifying questions on plan of adjustment and April 2021 certified fiscal plan.	0.90	720.00	648.00
Sarna, Shavi	Senior Manager	5/3/2021	T3 - Creditor Mediation Support	Redacted	1.60	720.00	1,152.00
Soutendijk, Tyler	Staff	5/3/2021	T3 - Long Term Projections	Calculate shift-share analysis of employment on 4-digit NAICS industries for Puerto Rico	0.40	245.00	98.00
Soutendijk, Tyler	Staff	5/3/2021	T3 - Long Term Projections	Research film tax credits for major productions in Puerto Rico under the Department of Economic Development and Commerce	0.80	245.00	196.00
Stricklin, Todd	Senior	5/3/2021	T3 - Long Term Projections	Participate in call with T Stricklin (EY) and C Good (EY) to discuss PRASA / HTA allocations	0.40	405.00	162.00
Stricklin, Todd	Senior	5/3/2021	T3 - Creditor Mediation Support	Redacted	1.40	405.00	567.00
Tague, Robert	Executive Director	5/3/2021	T3 - Long Term Projections	Review new Caguas analysis related to considerations of FOR vs bank financing on 207 request	0.60	810.00	486.00
Tague, Robert	Executive Director	5/3/2021	T3 - Long Term Projections	Participate in call to discuss the fiscal analysis on RC17 and HB456. Attendees include R. Tague (EY), D. Mullins (EY), J. Mackie (EY), I. Stec (EY), A. Kebhaj (EY), D. Berger (EY), M. Ban (EY), V. Maldonado (FOMB), G. Ojeda (FOMB), M. Juarbe (FOMB), O. Albino (FOMB).	0.80	810.00	648.00
Tague, Robert	Executive Director	5/3/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Tan, Riyandi	Manager	5/3/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Tan, Riyandi	Manager	5/3/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Tan, Riyandi	Manager	5/3/2021	T3 - Long Term Projections	Participate in a call with S. Panagiotakis (EY), R. Tan (EY), J. Santambrogio (EY), S. Sarna (EY), J. Gonzalez-Garillete (McKinsey), J. Davis (McKinsey), A. Pagola (McKinsey), L. Sanchez (McKinsey), G. Zimmerly (McKinsey), O. Shah (McKinsey), J. Rebolledo (McKinsey), G. Ojeda (FOMB), A. Cruz Pol (Hacienda), C. Robles (FOMB), J. Fuentes (FOMB), D. Barrett (Ankura), N. Sekhar (Ankura), R. Feldman (Ankura), and R. Weigel (Ankura) to discuss clarifying questions on plan of adjustment and April 2021 certified fiscal plan.	0.90	595.00	535.50
Tan, Riyandi	Manager	5/3/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Venkatraman,Ramachandran	Executive Director	5/3/2021	T3 - Long Term Projections	Participate in meeting with EY, FOMB and John Hill to discuss alignment of OCFO effort and current work plan with the Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman(EY), B. Chevin(EY) and J. Merchan(EY).	1.00	810.00	810.00
Venkatraman,Ramachandran	Executive Director	5/3/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review findings from organizational review sessions regarding financial and accounting functions related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), B. Chevin (EY) and J. Merchan (EY).	1.10	810.00	891.00
Venkatramanan,Siddhu	Manager	5/3/2021	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly as of 03/05/2021	1.40	595.00	833.00
Yang,Tianyi	Manager	5/3/2021	T3 - Long Term Projections	Incorporate research findings related to state programs into draft	0.70	595.00	416.50
Yang,Tianyi	Manager	5/3/2021	T3 - Long Term Projections	Review reports on different approaches states take to promote broadband for task 3	2.30	595.00	1,368.50
Yodice,Frank	Senior	5/3/2021	T3 - Long Term Projections	Prepare email to P. Rosario (FOMB) requesting an update from her conversation with relevant agencies concerning nutrition plan spending data	0.10	445.00	44.50
Yodice,Frank	Senior	5/3/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and F. Yodice (EY) to discuss Pandemic EBT allocations and spending across the COVID relief bills, and determine the relevant federal and PR allocation amounts for the American Rescue Plan	0.30	445.00	133.50
Yodice,Frank	Senior	5/3/2021	T3 - Long Term Projections	Prepare email to P. Rosario (FOMB) providing additional sources and follow up questions relating to Nutrition Assistance spending and Pandemic EBT spending to date.	0.80	445.00	356.00
Yodice,Frank	Senior	5/3/2021	T3 - Long Term Projections	Analyze the impact of the Pandemic EBT program relative to other nutrition programs presented in the COVID relief bills by reading bill text and guidance from the USDA site	1.60	445.00	712.00
Yodice,Frank	Senior	5/3/2021	T3 - Long Term Projections	Prepare summary of Pandemic EBT allocations across major COVID relief bills and identify changes in bill text.	2.30	445.00	1,023.50
Zhao,Leqi	Senior	5/3/2021	T3 - Long Term Projections	Review updates from DDEC cash grant data for DDEC cash grant analysis	1.40	445.00	623.00
Zhao,Leqi	Senior	5/3/2021	T3 - Long Term Projections	Analyze methodology for estimating fiscal impact for Act 169 fiscal note	1.70	445.00	756.50
Zhao,Leqi	Senior	5/3/2021	T3 - Long Term Projections	Refine the list of questions to further clarify the law to estimate fiscal impact for Act 169 fiscal note	2.10	445.00	934.50
Zhao,Leqi	Senior	5/3/2021	T3 - Long Term Projections	Prepare the list of questions to further clarify the law to estimate fiscal impact for Act 169 fiscal note	2.30	445.00	1,023.50
Zipfel,Nathan	Staff	5/3/2021	T3 - Long Term Projections	Edit HR2 Internal findings summary deck	2.50	245.00	612.50
Zipfel,Nathan	Staff	5/3/2021	T3 - Long Term Projections	Research HR2 energy-related work retraining funding provisions	3.00	245.00	735.00
Ban,Menuka	Manager	5/4/2021	T3 - Long Term Projections	Review the updated version of the cash grants report summary based on the most recent data update to provide comments/feedback	0.60	595.00	357.00
Ban,Menuka	Manager	5/4/2021	T3 - Long Term Projections	Finalize the strategy meeting slide w. N. Jaresko and DDEC by providing revisions and comments to Eugene Lavrov (EY) and Adam Chepenik (EY)	0.70	595.00	416.50
Ban,Menuka	Manager	5/4/2021	T3 - Long Term Projections	Participate in a meeting with N. Jaresko (FOMB), G. Ojeda (FOMB), J. Rodriguez (FOMB), V. Maldonado (FOMB), A. Chepenik (EY), A. Kebhaj (EY), and M. Ban (EY) to prepare materials for a meeting with the DDEC Secretary: related to Act 60, economic growth strategy, and other DDEC/FOMB coordination initiatives)	0.80	595.00	476.00
Ban,Menuka	Manager	5/4/2021	T3 - Long Term Projections	Revise the DDEC Strategy Meeting Update slide deck by including D. Mullin's comments before sending it to Adam Chepenik (EY) for a final review	0.80	595.00	476.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ban,Menuka	Manager	5/4/2021	T3 - Long Term Projections	Participate in discussion with FOMB regarding ease of doing business reforms, specifically related to tax administration and coordinated tax administration, participants include G. Ojeda (EY), L. Rosso (EY), R. Tague (EY), D. Mullins (EY), M. Ban (EY), A. Kebhaj (EY)	0.90	\$95.00	\$535.50
Ban,Menuka	Manager	5/4/2021	T3 - Long Term Projections	Review the EASE OF DOING BUSINESS SURVEY (EODB) report and the questionnaire to send feedback to L. Rosso (EY)	1.20	\$95.00	\$714.00
Ban,Menuka	Manager	5/4/2021	T3 - Long Term Projections	Revise slide deck on Act 60 based on comments from DDEC and A. Chepenik (EY)	2.90	\$95.00	\$1,725.50
Barati Stec,Izabella	Manager	5/4/2021	T3 - Long Term Projections	Research Hacienda data on VLT and slot revenues and how their distribution is decided upon	1.90	\$95.00	\$1,130.50
Barati Stec,Izabella	Manager	5/4/2021	T3 - Long Term Projections	Prepare chart illustrating the decision tree (decisions taken) in the analysis of Act 40 sections on the Police retirement fund	2.10	\$95.00	\$1,249.50
Barati Stec,Izabella	Manager	5/4/2021	T3 - Long Term Projections	Research film industry promotion in PR before 2018 and after 2018 tax credits	2.20	\$95.00	\$1,309.00
Barati Stec,Izabella	Manager	5/4/2021	T3 - Long Term Projections	Review Acts 169 and 60 on the effects of the different possible understanding of the effective dates, and how the changing of the effective dates change the fiscal effects of act 169	2.80	\$95.00	\$1,666.00
Berger,Daniel L.	Manager	5/4/2021	T3 - Long Term Projections	Update the Monthly Economic Update to include slides from R Fuentes from FOMB	0.60	\$95.00	\$357.00
Berger,Daniel L.	Manager	5/4/2021	T3 - Long Term Projections	Prepare detail information surrounding number of tax filers from various sources as requested by FOMB	1.40	\$95.00	\$833.00
Berger,Daniel L.	Manager	5/4/2021	T3 - Long Term Projections	Review of the effective dates (look through all related laws and bills) for Act 169 to get a better understanding on the actual effective dates to ensure the estimate for the Act 169m fiscal note is being done properly	1.60	\$95.00	\$952.00
Berger,Daniel L.	Manager	5/4/2021	T3 - Long Term Projections	Adjust the VLT spreadsheets after review of the underlying data to estimate the effect of proposed VLT legislation	2.40	\$95.00	\$1,428.00
Burr,Jeremy	Manager	5/4/2021	T3 - Long Term Projections	Participate in call with M Lopez (FOMB) and J Burr (EY) to discuss the ERS loan portfolio and police pension trust	0.20	\$95.00	\$119.00
Burr,Jeremy	Manager	5/4/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and J Burr (EY) to discuss the non-CW PayGo entities forecasted obligations	0.30	\$95.00	\$178.50
Burr,Jeremy	Manager	5/4/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to discuss adjusting the PRIDCO Fiscal Plan assumptions	0.40	\$95.00	\$238.00
Burr,Jeremy	Manager	5/4/2021	T3 - Long Term Projections	Participate in meeting with FOMB staff, J Santambrogio (EY) and J Burr (EY) to discuss the COFINA fiscal plan review deck for the Oversight Board	0.60	\$95.00	\$357.00
Burr,Jeremy	Manager	5/4/2021	T3 - Long Term Projections	Participate in working session with J Burr (EY) and J Matla (EY) to go over the PRIDCO Fiscal Plan regarding all model mechanics that need to be created to make the adjustments required by the Notice of Violation	0.80	\$95.00	\$476.00
Burr,Jeremy	Manager	5/4/2021	T3 - Long Term Projections	Prepare PRIDCO fiscal plan comparison tabs to government submission to support an updated fiscal plan	1.40	\$95.00	\$833.00
Burr,Jeremy	Manager	5/4/2021	T3 - Long Term Projections	Prepare PRIDCO fiscal plan model to incorporate changes to the government submission	1.60	\$95.00	\$952.00
Burr,Jeremy	Manager	5/4/2021	T3 - Long Term Projections	Prepare PRIDCO fiscal plan assumptions updates based on revised macros and changes to PRIDCO	1.80	\$95.00	\$1,071.00
Bush,Connor Aloysius	Staff	5/4/2021	T3 - Long Term Projections	Participate in call with C Bush (EY) and C Good (EY) to discuss details of the HB 120 model to facilitate updates	0.40	\$271.00	\$108.40
Bush,Connor Aloysius	Staff	5/4/2021	T3 - Long Term Projections	Prepare graphical supporting assessment indicating new pension trust would fail by 2053	1.20	\$271.00	\$325.20
Bush,Connor Aloysius	Staff	5/4/2021	T3 - Long Term Projections	Revise model producing HB120 projection estimates	1.30	\$271.00	\$352.30
Bush,Connor Aloysius	Staff	5/4/2021	T3 - Long Term Projections	Revise illustrative funded status forecast using proposed funding sources / estimated paygo table in slide presentation of the impact of the HB120 law	1.70	\$271.00	\$460.70

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Campbell,Nnaji-Semayi	Senior	5/4/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.60	445.00	267.00
Campbell,Nnaji-Semayi	Senior	5/4/2021	T3 - Long Term Projections	Prepare task 3 input on fiber first approach to prioritizing technology	1.70	445.00	756.50
Campbell,Nnaji-Semayi	Senior	5/4/2021	T3 - Long Term Projections	Analyze state legislative methods encouraging fiber development	2.30	445.00	1,023.50
Canter,Matthew Alan	Manager	5/4/2021	T3 - Long Term Projections	Review agenda for PRDE meeting on May 5 2021	0.20	595.00	119.00
Canter,Matthew Alan	Manager	5/4/2021	T3 - Long Term Projections	Review question and data request list provided by A Gregoire (EY) and J Federer (EY) for the call with PRDE on May 5 2021	0.20	595.00	119.00
Canter,Matthew Alan	Manager	5/4/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), M Canter (EY), V Chemtob (EY), S Nagarajan (EY) and J Federer (EY) to discuss PRIDCO PowerBI distribution protocol	0.30	595.00	178.50
Canter,Matthew Alan	Manager	5/4/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Edwards (EY), D Meisel (EY) and J Federer (EY) to discuss PBA deliverable progress	1.20	595.00	714.00
Chan,Jonathan	Manager	5/4/2021	T3 - Plan of Adjustment	Review summary analysis e-mail to counsel regarding Unreviewed accounts under preliminary due diligence review.	0.30	595.00	178.50
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Automobile Accident Compensation Administration at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Child Support Administration at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Comprehensive Cancer Center at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Department of Economic Development and Commerce at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Department of Labor and Human Resources at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Fine Arts Center Corporation at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Housing Financing Authority at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Medical Services Administration at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Ports Authority at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Public Private Partnership Authority at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Convention Center District Authority of Puerto Rico at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Department of Justice – Office of Inspector General at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Municipal Finance Corporation (COFIM) at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 3 accounts held by the Department of Housing at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 3 accounts held by the Department of Treasury at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 3 accounts held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 3 accounts held by the Trade and Export Company at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 9 accounts held by the University of Puerto Rico at Banco Popular as of 03/31/21 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	5/4/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 16 accounts held by the Public Housing Administration at Banco Popular as of 03/31/21 testing period.	0.60	595.00	357.00
Chemtob,Victor	Senior Manager	5/4/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), M Canter (EY), V Chemtob (EY), S Nagarajan (EY) and J Federer (EY) to discuss PRIDCO PowerBI distribution protocol	0.30	720.00	216.00
Chepenik,Adam Brandon	Partner/Principal	5/4/2021	T3 - Creditor Mediation Support	Redacted	0.10	870.00	87.00
Chepenik,Adam Brandon	Partner/Principal	5/4/2021	T3 - Long Term Projections	Participate in a meeting with N. Jaresko (FOMB), G. Ojeda (FOMB), J. Rodriguez (FOMB), V. Maldonado (FOMB), A. Chepenik (EY), A. Kebhaj (EY), and M. Ban (EY) to prepare materials for a meeting with the DDEC Secretary: related to Act 60, economic growth strategy, and other DDEC/FOMB coordination initiatives)	0.80	870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	5/4/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), G Ojeda (FOMB) and N Jaresko (FOMB) to discuss high priority items for meeting with DDEC	0.90	870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	5/4/2021	T3 - Long Term Projections	Prepare analysis on GILTI impact for N Jaresko (FOMB) review	1.90	870.00	1,653.00
Chevlin,Benjamin	Staff	5/4/2021	T3 - Long Term Projections	Review and compile key takeaways and action items to share with core FOMB team relating to financial and accounting functions for Government of Puerto Rico - at the request of FOMB/EY	1.30	245.00	318.50
Chevlin,Benjamin	Staff	5/4/2021	T3 - Long Term Projections	Prepare deliverable and associated activity plan to present to Arnaldo and larger FOMB team to ensure clarification around project scope and	3.50	245.00	857.50
Dubinsky,Shawn	Manager	5/4/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Dubinsky,Shawn	Manager	5/4/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	5/4/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Eaton,Gregory William	Senior Manager	5/4/2021	T3 - Long Term Projections	Review of Disclosure Statement	1.20	720.00	864.00
Edwards,Daniel	Manager	5/4/2021	T3 - Long Term Projections	Review PBA deliverable progress and DTOP	0.80	595.00	476.00
Edwards,Daniel	Manager	5/4/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Edwards (EY), D Meisel (EY) and J Federer (EY) to discuss PBA deliverable progress	1.20	595.00	714.00
Federer,Joshua Lee	Staff	5/4/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), M Canter (EY), V Chemtob (EY), S Nagarajan (EY) and J Federer (EY) to discuss PRIDCO PowerBI distribution protocol	0.30	245.00	73.50
Federer,Joshua Lee	Staff	5/4/2021	T3 - Long Term Projections	Prepare question log for Puerto Rico Department of Education (PRDE) ahead of call this week regarding outstanding data and leasing process requests	0.80	245.00	196.00
Federer,Joshua Lee	Staff	5/4/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Edwards (EY), D Meisel (EY) and J Federer (EY) to discuss PBA deliverable progress	1.20	245.00	294.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer, Joshua Lee	Staff	5/4/2021	T3 - Long Term Projections	Prepare updates to question log for PBA regarding requested data entries on school portfolio and entries related to the leasing process	1.40	245.00	343.00
Gelfond, Hilary	Staff	5/4/2021	T3 - Long Term Projections	Update analysis of cash grants allocated via incentives code using most recent database	0.80	245.00	196.00
Gelfond, Hilary	Staff	5/4/2021	T3 - Long Term Projections	Prepare a negotiating strategy for FOMB response to DDEC on Act 60 regulations	1.20	245.00	294.00
Gelfond, Hilary	Staff	5/4/2021	T3 - Long Term Projections	Compile data on individual and corporate tax revenues in Puerto Rico by AGI for tax burden memo	1.70	245.00	416.50
Gelfond, Hilary	Staff	5/4/2021	T3 - Long Term Projections	Draft memo on evolution of business taxes in Puerto Rico with emphasis on tax burdens compared to states	2.90	245.00	710.50
Gelfond, Hilary	Staff	5/4/2021	T3 - Long Term Projections	Draft memo on evolution of corporate taxes in Puerto Rico	2.90	245.00	710.50
Good JR, Clark E	Manager	5/4/2021	T3 - Long Term Projections	Review current status of HB 120 analysis to identify tasks necessary to incorporate valuation system updated calculations into the analysis	0.20	519.00	103.80
Good JR, Clark E	Manager	5/4/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss allocations of pension administrative expenses to various agencies	0.30	519.00	155.70
Good JR, Clark E	Manager	5/4/2021	T3 - Long Term Projections	Participate in call with C Good (EY) and J Burr (EY) to discuss the non-CW PayGo entities forecasted obligations	0.30	519.00	155.70
Good JR, Clark E	Manager	5/4/2021	T3 - Long Term Projections	Participate in call with C Bush (EY) and C Good (EY) to discuss details of the HB 120 model to facilitate updates	0.40	519.00	207.60
Good JR, Clark E	Manager	5/4/2021	T3 - Long Term Projections	Review non fiscal plan agency by agency breakdown of the FY22 budget	0.70	519.00	363.30
Good JR, Clark E	Manager	5/4/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), M Lopez (FOMB) and C Ortiz (FOMB) to discuss proposed legislative amendments to HB 120 and Act 80 implementation risks	0.80	519.00	415.20
Good JR, Clark E	Manager	5/4/2021	T3 - Long Term Projections	Revise Act 80 slide deck based on team feedback including rework of summary slide to make points more concise / targeted	0.90	519.00	467.10
Good JR, Clark E	Manager	5/4/2021	T3 - Long Term Projections	Revise analysis in Act 80 slide deck to show how / why agencies are different in the updated listing of agencies with year one savings vs those shown in the government analysis	1.40	519.00	726.60
Gregoire, Alexandra	Manager	5/4/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Edwards (EY), D Meisel (EY) and J Federer (EY) to discuss PBA deliverable progress	1.20	595.00	714.00
Heath, Emma	Senior Manager	5/4/2021	T3 - Plan of Adjustment	Correspondence with K. Jacobsen (EY) regarding updates to disclosure statement for PBA cash commentary PRDE fiduciary agent	0.40	720.00	288.00
Heath, Emma	Senior Manager	5/4/2021	T3 - Plan of Adjustment	Review latest FEMA reporting on December 2019 earthquakes claims and obligations	0.60	720.00	432.00
Heath, Emma	Senior Manager	5/4/2021	T3 - Plan of Adjustment	Review updates to disclosure statement made by G. Eaton (EY) related to federal funds	0.60	720.00	432.00
Heath, Emma	Senior Manager	5/4/2021	T3 - Long Term Projections	Email response to J. Moran (EY) regarding ARP funds for municipalities	0.80	720.00	576.00
Heath, Emma	Senior Manager	5/4/2021	T3 - Long Term Projections	Email response to M. Lopez (FOMB) regarding query on HEERF use of funds.	0.80	720.00	576.00
Jacobsen, Katherine Anne	Senior	5/4/2021	T3 - Long Term Projections	Prepare the Families First Coronavirus Response Act's Congregate Meals allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.10	445.00	44.50
Jacobsen, Katherine Anne	Senior	5/4/2021	T3 - Long Term Projections	Prepare the Families First Coronavirus Response Act's Medicaid FMAP increase allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.10	445.00	44.50
Jacobsen, Katherine Anne	Senior	5/4/2021	T3 - Plan of Adjustment	Draft email requesting updated data for the PBA Cash Management System section of the Disclosure Statement for the May filing	0.20	445.00	89.00
Jacobsen, Katherine Anne	Senior	5/4/2021	T3 - Plan of Adjustment	Draft email requesting updates on the fiduciary selection process for PRDE for the Disclosure Statement for the May filing	0.20	445.00	89.00
Jacobsen, Katherine Anne	Senior	5/4/2021	T3 - Long Term Projections	Prepare the CARES Act's sexual risk avoidance education program's allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.20	445.00	89.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen,Katherine Anne	Senior	5/4/2021	T3 - Long Term Projections	Prepare the Families First Coronavirus Response Act's Home delivered nutrition allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	5/4/2021	T3 - Plan of Adjustment	Draft email requesting updated data on the FEMA Public and Individual Assistance for the federal funding section of the Disclosure Statement for the May filing	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	5/4/2021	T3 - Plan of Adjustment	Review Oversight Board meeting minutes for the approval date of the fiduciary agent RFP process for PRDE for Disclosure Statement updates for the May filing	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	5/4/2021	T3 - Long Term Projections	Prepare the CARES Act's geriatrics workforce enhancement program's allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	5/4/2021	T3 - Long Term Projections	Prepare the CARES Act's Community Health Center allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	5/4/2021	T3 - Long Term Projections	Prepare the Coronavirus Preparedness and Response Supplemental Appropriations Act's CDC activity allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	5/4/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to Department of Health and Human Services in the Families First Coronavirus Response Act	1.10	445.00	489.50
Jacobsen,Katherine Anne	Senior	5/4/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to Department of Health and Human Services in the CARES Act Title III	1.40	445.00	623.00
Jacobsen,Katherine Anne	Senior	5/4/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to Department of Health and Human Services in the CARES Act Title VIII	2.30	445.00	1,023.50
Kane,Collin	Senior	5/4/2021	T3 - Long Term Projections	Project new entrant cash flows for ERS HB 120 results over 50 years.	2.60	405.00	1,053.00
Kebhaj,Suhaib	Senior	5/4/2021	T3 - Long Term Projections	Participate in a meeting with N. Jaresko (FOMB), G. Ojeda (FOMB), J. Rodriguez (FOMB), V. Maldonado (FOMB), A. Chepenik (EY), A. Kebhaj (EY), and M. Ban (EY) to prepare materials for a meeting with the DDEC Secretary: related to Act 60, economic growth strategy, and other DDEC/FOMB coordination initiatives)	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	5/4/2021	T3 - Long Term Projections	Participate in discussion with FOMB regarding ease of doing business reforms, specifically related to tax administration and coordinated tax administration, participants include G. Ojeda (EY), L. Rosso (EY), R. Tague (EY), D. Mullins (EY), M. Ban (EY), A. Kebhaj (EY)	0.90	445.00	400.50
Kebhaj,Suhaib	Senior	5/4/2021	T3 - Long Term Projections	Update analysis on law changes to taxes in Puerto Rico for report on business tax evolution and burden	1.30	445.00	578.50
Kebhaj,Suhaib	Senior	5/4/2021	T3 - Long Term Projections	Address comments on DDEC briefing slide deck for Natalie and implement requested changes	2.20	445.00	979.00
Kebhaj,Suhaib	Senior	5/4/2021	T3 - Long Term Projections	Draft sections of report on business tax burden and evolution of taxes	2.80	445.00	1,246.00
Knapp,Nicole Penelope	Senior	5/4/2021	T3 - Long Term Projections	Prepare flow chart of assumptions used in Police Retirement Trust analysis	1.60	445.00	712.00
Knapp,Nicole Penelope	Senior	5/4/2021	T3 - Long Term Projections	Revise police retirement fund fiscal note to reflect that funding comes from VLTs only and not slot machines	1.80	445.00	801.00
Knapp,Nicole Penelope	Senior	5/4/2021	T3 - Long Term Projections	Draft the property tax appendix of the corporate income tax memo	2.60	445.00	1,157.00
Latham,Willow Genevieve	Senior	5/4/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and W. Latham (EY) to discuss updates on Task 2 Onboarding presentation	0.60	445.00	267.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Latham, Willow Genevieve	Senior	5/4/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.60	445.00	267.00
Lavrov, Eugene	Senior Manager	5/4/2021	T3 - Long Term Projections	Review latest draft and communication materials for GILTI strategy meeting	0.90	720.00	648.00
Lavrov, Eugene	Senior Manager	5/4/2021	T3 - Long Term Projections	Review and provided comments to latest draft of the Act 60 DDEC presentation	1.10	720.00	792.00
Leonis, Temisan	Senior	5/4/2021	T3 - Long Term Projections	Revise corporate income tax competitive assessment portion of the DDEC Strategy Meeting Deck in accord with the QUEST team's suggested edits.	1.10	445.00	489.50
Levy, Sheva R	Partner/Principal	5/4/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss allocations of pension administrative expenses to various agencies	0.30	721.00	216.30
Levy, Sheva R	Partner/Principal	5/4/2021	T3 - Long Term Projections	Review draft of revisions to HB 120	0.40	721.00	288.40
Levy, Sheva R	Partner/Principal	5/4/2021	T3 - Long Term Projections	Review summary of Act 80 implementation risks	0.60	721.00	432.60
Levy, Sheva R	Partner/Principal	5/4/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), C Good (EY), M Lopez (FOMB) and C Ortiz (FOMB) to discuss proposed legislative amendments to HB 120 and Act 80 implementation risks	0.80	721.00	576.80
Mackie, James	Executive Director	5/4/2021	T3 - Long Term Projections	Review Act 169 to resolve ambiguities around effective dates	0.50	810.00	405.00
Magrans, Michael J.	Partner/Principal	5/4/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), M Canter (EY), V Chemtob (EY), S Nagarajan (EY) and J Federer (EY) to discuss PRIDCO PowerBI distribution protocol	0.30	870.00	261.00
Mairena, Daisy	Staff	5/4/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss follow-up for Public Buildings Authority as of 5/4/2021 in preparation for March 31, 2021 rollforward period.	0.40	245.00	98.00
Mairena, Daisy	Staff	5/4/2021	T3 - Plan of Adjustment	Prepare updates to the Relativity testing platform to update "Bank Name" field for accuracy of reporting for the 03/31/2021 testing period.	0.60	245.00	147.00
Mairena, Daisy	Staff	5/4/2021	T3 - Plan of Adjustment	Analyze Banco Popular web-platform transaction statements subsequent to 12/31/2020 to obtain transactional detail identifying rationale for significant changes in cash balances for Municipal Revenue Collection Center (CRIM) accounts to the 03/31/2021 rollforward period.	1.60	245.00	392.00
Mairena, Daisy	Staff	5/4/2021	T3 - Plan of Adjustment	Perform analysis of significant changes in cash balances between the 12/31/2020 and 03/31/2021 reporting periods for a sample of Public Corporation accounts to identify if follow-up with the account holder and/or financial institution is needed as of 04/05/2021.	2.70	245.00	661.50
Mairena, Daisy	Staff	5/4/2021	T3 - Plan of Adjustment	Review information provided via email from Banco Popular regarding outstanding items as of 04/05/2021 for 3/31/2021 testing period cash balances requests.	2.70	245.00	661.50
Matla, Jonathan	Senior	5/4/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to discuss adjusting the PRIDCO Fiscal Plan assumptions	0.40	445.00	178.00
Matla, Jonathan	Senior	5/4/2021	T3 - Long Term Projections	Participate in working session with J Burr (EY) and J Matla (EY) to go over the PRIDCO Fiscal Plan regarding all model mechanics that need to be created to make the adjustments required by the Notice of Violation	0.80	445.00	356.00
Matla, Jonathan	Senior	5/4/2021	T3 - Long Term Projections	Amend PRIDCO Fiscal Plan assumptions to make sure they properly align with the 2020 certified plan	2.30	445.00	1,023.50
Matla, Jonathan	Senior	5/4/2021	T3 - Long Term Projections	Analyze Operating Expense line items in the PRIDCO fiscal plan to determine drivers from last years model	2.70	445.00	1,201.50
Matla, Jonathan	Senior	5/4/2021	T3 - Long Term Projections	Analyze Operating Revenue line items in the PRIDCO fiscal plan to determine drivers from last years model	2.90	445.00	1,290.50
Meisel, Daniel	Staff	5/4/2021	T3 - Long Term Projections	Prepare question log and talk track for a call with the Puerto Rico Department of Education (PRDE) regarding outstanding data and leasing process requests.	0.90	245.00	220.50
Meisel, Daniel	Staff	5/4/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Edwards (EY), D Meisel (EY) and J Federer (EY) to discuss PBA deliverable progress	1.20	245.00	294.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Meisel,Daniel	Staff	5/4/2021	T3 - Long Term Projections	Prepare updates and responses to the question log for PBA regarding requested data entries on school portfolio and entries related to the leasing process.	1.60	245.00	392.00
Meisel,Daniel	Staff	5/4/2021	T3 - Long Term Projections	Perform quantitative and qualitative analysis to segment the top 10 municipalities by school square footage size, identify regional variances in rental payments per square foot and locate individual outliers.	1.70	245.00	416.50
Mira,Francisco Jose	Senior Manager	5/4/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and W. Latham (EY) to discuss updates on Task 2 Onboarding presentation	0.60	720.00	432.00
Mira,Francisco Jose	Senior Manager	5/4/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.60	720.00	432.00
Moran-Eserski,Javier	Senior	5/4/2021	T3 - Long Term Projections	Update the memo to provide municipalities with more clarity on the American Rescue Plan Act to incorporate additional information	0.30	445.00	133.50
Moran-Eserski,Javier	Senior	5/4/2021	T3 - Long Term Projections	Review additional guidance issued by the Democratic Senate majority as it relates to local government aid granted by the America Rescue Plan Act	0.40	445.00	178.00
Moran-Eserski,Javier	Senior	5/4/2021	T3 - Long Term Projections	Review the guidance issued by the National League of Cities to understand how municipalities should begin to develop their recovery plans using the funds granted under the America Rescue Plan Act	0.40	445.00	178.00
Moran-Eserski,Javier	Senior	5/4/2021	T3 - Long Term Projections	Review AAFAF's February 2021 PayGo report to identify which municipalities are not paying their PayGo obligations as required by the CW Fiscal Plan	0.60	445.00	267.00
Moran-Eserski,Javier	Senior	5/4/2021	T3 - Long Term Projections	Review the latest guidance issued by the U.S. Treasury Dept. regarding the America Rescue Plan Act as it relates to local government aid	0.70	445.00	311.50
Moran-Eserski,Javier	Senior	5/4/2021	T3 - Long Term Projections	Participate in a call with C. Ortiz (FOMB), R. Ramos (FOMB), N. Dalmau (FOMB), A. Sanjenis (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss the municipal PayGo debt and agree on next steps to ensure Commonwealth FP paygo achieved	0.90	445.00	400.50
Moran-Eserski,Javier	Senior	5/4/2021	T3 - Long Term Projections	Draft a memo to provide municipalities with more clarity on the American Rescue Plan Act and the allowable expenses	1.60	445.00	712.00
Morris,Michael Thomas	Senior	5/4/2021	T3 - Creditor Mediation Support	Redacted	2.40	405.00	972.00
Morris,Michael Thomas	Senior	5/4/2021	T3 - Long Term Projections	Revise LUMA funding projections scenarios based on updated data	2.60	405.00	1,053.00
Mullins,Daniel R	Executive Director	5/4/2021	T3 - Long Term Projections	Review slide deck of experiences of states and localities with Cooperative Revenue Administrations to ease compliance burdens	0.60	810.00	486.00
Mullins,Daniel R	Executive Director	5/4/2021	T3 - Long Term Projections	Participate in discussion with FOMB regarding ease of doing business reforms, specifically related to tax administration and coordinated tax administration, participants include G. Ojeda (EY), L. Rosso (EY), R. Tague (EY), D. Mullins (EY), M. Ban (EY), A. Kebhaj (EY)	0.90	810.00	729.00
Mullins,Daniel R	Executive Director	5/4/2021	T3 - Long Term Projections	Amend Act 60 regulation briefing deck to include general areas of revisions to the law itself	1.60	810.00	1,296.00
Mullins,Daniel R	Executive Director	5/4/2021	T3 - Long Term Projections	Review Act 60 regulation briefing deck	1.60	810.00	1,296.00
Nagarajan,Snigdha	Staff	5/4/2021	T3 - Long Term Projections	Participate in call with M Magrans (EY), M Canter (EY), V Chemtob (EY), S Nagarajan (EY) and J Federer (EY) to discuss PRIDCO PowerBI distribution protocol	0.30	245.00	73.50
Nagarajan,Snigdha	Staff	5/4/2021	T3 - Long Term Projections	Finalize changes in PRIDCO dashboard and summarize updated changes	1.00	245.00	245.00
Nagarajan,Snigdha	Staff	5/4/2021	T3 - Long Term Projections	Explore possibility for client to enter comments in PRIDCO dashboard	1.20	245.00	294.00
Nagarajan,Snigdha	Staff	5/4/2021	T3 - Long Term Projections	Explore possibility for EY to track PRIDCO dashboard usage by client	1.50	245.00	367.50
Nagarajan,Snigdha	Staff	5/4/2021	T3 - Long Term Projections	Prepare Cover Page to lay out usage terms and conditions and disclaimer for PRIDCO dashboard	1.80	245.00	441.00
Nagarajan,Snigdha	Staff	5/4/2021	T3 - Long Term Projections	Prepare EY CFP for hosting the PRIDCO dashboard in Custom Analytics	2.20	245.00	539.00
Neziroski,David	Staff	5/4/2021	T3 - Fee Applications / Retention	Review detail for monthly statement	3.20	245.00	784.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Powell,Marc	Executive Director	5/4/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.60	810.00	486.00
Powell,Marc	Executive Director	5/4/2021	T3 - Long Term Projections	Prepare weekly coordination call	0.70	810.00	567.00
Ramirez,Aaron	Senior	5/4/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.60	445.00	267.00
Ramirez,Aaron	Senior	5/4/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), F.Mira (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.90	445.00	400.50
Ramirez,Aaron	Senior	5/4/2021	T3 - Long Term Projections	Incorporation of draft language into report format and integrate language with other document chapters.	2.70	445.00	1,201.50
Ramirez,Jessica I.	Senior	5/4/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Proskauer with list of unreviewed accounts with restriction information received from the account holder as of 5/4/2021 for the 3/31/2021 reporting period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	5/4/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss follow-up for Public Buildings Authority as of 5/4/2021 in preparation for March 31, 2021 rollforward period.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	5/4/2021	T3 - Plan of Adjustment	Perform analysis of restriction documentation received related to unreviewed accounts as of 5/4/2021 for 3/31/2021 testing period cash balances.	1.60	445.00	712.00
Ramirez,Jessica I.	Senior	5/4/2021	T3 - Plan of Adjustment	Perform analysis of outstanding restriction documentation related to unreviewed accounts as of 5/4/2021 for 3/31/2021 testing period cash balances.	1.90	445.00	845.50
Rubin,Joshua A.	Staff	5/4/2021	T3 - Long Term Projections	Prepare table of business contribution to federal and state tax revenue by tax type and by state for fiscal year 2019 using various adjustment factors	1.60	245.00	392.00
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Land Authority de Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Musical Arts Corporation at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Public Buildings Authority at Oriental Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Solid Waste Authority at Banco de Desarrollo Economico (BDE) as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 3 account balances held by the Tourism Company at Scotiabank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 1 of 8 account balances held by the Electric Power Authority (PREPA) at Banco Santander as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 2 account balances held by the Conservatory of Music Corporation of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 2 account balances held by the Office of Court Administration at Citibank as of the 03/31/21 testing period.	0.10	245.00	24.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 2 account balances held by the Ports Authority at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Department of Economic Development and Commerce at Banco Santander as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Tourism Company at First Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Vocational Rehabilitation Administration at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Electric Power Authority (PREPA) at First Bank as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Government Development Bank For Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Institutional Trust of the National Guard of Puerto Rico at First Bank as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Metropolitan Bus Authority at Banco Santander as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Office of the Governor at Banco Santander as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 4 of 4 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at UMB as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 5 of 5 account balances held by the Municipal Revenue Collection Center (CRIM) at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 7 of 7 account balances held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 7 of 7 account balances held by the University of Puerto Rico at Banco Santander as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 8 of 8 account balances held by the Puerto Rico Public Broadcasting Corporation at Banco Santander as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 10 of 10 account balances held by the Industrial Development Company at Banco Santander as of the 03/31/21 testing period.	0.70	245.00	171.50
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 17 of 17 account balances held by the Office of Court Administration at First Bank as of the 03/31/21 testing period.	0.90	245.00	220.50
Sanchez-Riveron,Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 13 of 72 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	1.00	245.00	245.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 57 to 75 of 75 account balances held by the Office of Court Administration at Banco Santander as of the 03/31/21 testing period.	1.20	245.00	294.00
Sanchez-Riveron, Déborah	Staff	5/4/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 21 of 26 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	1.40	245.00	343.00
Santambrogio, Juan	Executive Director	5/4/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	5/4/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	5/4/2021	T3 - Long Term Projections	Participate in meeting with FOMB staff, J Santambrogio (EY) and J Burr (EY) to discuss the COFINA fiscal plan review deck for the Oversight Board	0.60	810.00	486.00
Santambrogio, Juan	Executive Director	5/4/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Santambrogio, Juan	Executive Director	5/4/2021	T3 - Long Term Projections	Review analysis of projected headcount based on latest fiscal plan payroll trends	0.80	810.00	648.00
Stricklin, Todd	Senior	5/4/2021	T3 - Creditor Mediation Support	Redacted	1.10	405.00	445.50
Tague, Robert	Executive Director	5/4/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tague, Robert	Executive Director	5/4/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Tague, Robert	Executive Director	5/4/2021	T3 - Long Term Projections	Participate in a call with C. Ortiz (FOMB), R. Ramos (FOMB), N. Dalmay (FOMB), A. Sanjens (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss the municipal PayGo debt and agree on next steps to ensure Commonwealth FP paygo achieved	0.90	810.00	729.00
Tague, Robert	Executive Director	5/4/2021	T3 - Long Term Projections	Participate in discussion with FOMB regarding ease of doing business reforms, specifically related to tax administration and coordinated tax administration, participants include G. Ojeda (EY), L. Rosso (EY), R. Tague (EY), D. Mullins (EY), M. Ban (EY), A. Kebhaj (EY)	0.90	810.00	729.00
Tan, Riyandi	Manager	5/4/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Thind, Jehan	Senior Manager	5/4/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.60	720.00	432.00
Venkatramanan, Siddhu	Manager	5/4/2021	T3 - Plan of Adjustment	Update Relativity platform for documentation identified during the weekly workspace maintenance for the cash analysis workstream as of 04/05/2021	1.60	595.00	952.00
Venkatramanan, Siddhu	Manager	5/4/2021	T3 - Plan of Adjustment	Perform Relativity platform user maintenance functions like access management procedures updates to ensure the system is working as intended for the cash workstream, as of 04/05/2021.	1.70	595.00	1,011.50
Yang, Tianyi	Manager	5/4/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.60	595.00	357.00
Yang, Tianyi	Manager	5/4/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), J. Thind (EY), A. Ramirez (EY), N. Campbell (EY), W. Latham (EY), F. Mira (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.90	595.00	535.50
Yodice, Frank	Senior	5/4/2021	T3 - Plan of Adjustment	Update the Disclosure Statement Source Document Listing file to accommodate and track updated and new sources to be distributed to Proskauer	0.40	445.00	178.00
Yodice, Frank	Senior	5/4/2021	T3 - Plan of Adjustment	Prepare note and reference in the Disclosure Statement Source Document Listing file, providing information on the approval of the PRDE Third Party Fiduciary Contract	0.50	445.00	222.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Yodice, Frank	Senior	5/4/2021	T3 - Plan of Adjustment	Update the Federal Disaster Aid section of the Disclosure Statement with updated information from FEMA and COR3	0.50	445.00	222.50
Yodice, Frank	Senior	5/4/2021	T3 - Plan of Adjustment	Review FOMB documents to determine when the PRDE Third Party Fiduciary Agent Contract was approved	0.60	445.00	267.00
Yodice, Frank	Senior	5/4/2021	T3 - Long Term Projections	Update COVID relief allocation data with updated information from FFIS	0.70	445.00	311.50
Yodice, Frank	Senior	5/4/2021	T3 - Plan of Adjustment	Identify source sites and files relating to FEMA earthquake relief. Add source files and links to the Disclosure Statement Source Document Listing File	0.80	445.00	356.00
Zhao, Leqi	Senior	5/4/2021	T3 - Long Term Projections	Prepare estimation for vouchers on properties for Act 169 fiscal note	0.90	445.00	400.50
Zhao, Leqi	Senior	5/4/2021	T3 - Long Term Projections	Prepare research on internal revenue stamps on properties for Act 169 fiscal note	1.40	445.00	623.00
Zhao, Leqi	Senior	5/4/2021	T3 - Long Term Projections	Prepare research on vouchers on properties for Act 169 fiscal note	1.40	445.00	623.00
Zhao, Leqi	Senior	5/4/2021	T3 - Long Term Projections	Prepare corporate income tax by all state and local governments in the US for Puerto Rico corporate income tax analysis	2.30	445.00	1,023.50
Ban, Menuka	Manager	5/5/2021	T3 - Long Term Projections	Finalize the cash grants summary report to email to A. Chepenik (EY) to meet the request by C. Robles (EY)	0.40	595.00	238.00
Ban, Menuka	Manager	5/5/2021	T3 - Long Term Projections	Prepare materials to send to N. Jaresko (FOMB) as a Follow-Up Material Related to Today's DDEC Discussion around establishing a strategic approach to economic development and the geographic distribution of current incentives	0.40	595.00	238.00
Ban, Menuka	Manager	5/5/2021	T3 - Long Term Projections	Participate in a meeting with D. Mullins (EY), J. Mackie (EY), A. Chepenik (EY), A. Kebhaj (EY), H. Gelfond (EY), and M. Ban (EY) to identify the next steps in updating the analysis to address feedback and comments from N. Jaresko (FOMB) on GILTI impact analysis and hypothetical example calculations from the May 4th meeting	0.50	595.00	297.50
Ban, Menuka	Manager	5/5/2021	T3 - Long Term Projections	Review the Discover Puerto Rico used by the Real estate team to identify the leisure and hospitality portion of the GDP to understand if the team is using an accurate number	0.80	595.00	476.00
Ban, Menuka	Manager	5/5/2021	T3 - Long Term Projections	Review of share of GDP and employment calculations to send to the real estate team for their analysis support at the request of J. Federer (EY) to revise their assumptions from the Discover Puerto Rico report	1.30	595.00	773.50
Barati Stec, Izabella	Manager	5/5/2021	T3 - Long Term Projections	Participate in meeting with I Barati Stec (EY) and J Burr (EY) to discuss Act 40-2020 and the impact to police pension trust	0.50	595.00	297.50
Barati Stec, Izabella	Manager	5/5/2021	T3 - Long Term Projections	Review housing stimulus legislation in US states	1.70	595.00	1,011.50
Barati Stec, Izabella	Manager	5/5/2021	T3 - Long Term Projections	Review film industry promotion in developed countries	1.90	595.00	1,130.50
Barati Stec, Izabella	Manager	5/5/2021	T3 - Long Term Projections	Analyze Act 169, act 216 and act 60 long term effects on CRIM revenues (fees and taxes collected at the local level)	2.40	595.00	1,428.00
Barati Stec, Izabella	Manager	5/5/2021	T3 - Long Term Projections	Draft initial analysis of the film industry section of Act 40	2.70	595.00	1,606.50
Berger, Daniel L.	Manager	5/5/2021	T3 - Long Term Projections	Prepare burden tables for business tax burden estimates for 50 states and Puerto Rico	0.70	595.00	416.50
Berger, Daniel L.	Manager	5/5/2021	T3 - Long Term Projections	Update business burden tables after comments from Dan Mullins (wanted the tables all presented differently, requiring new calculations)	0.80	595.00	476.00
Berger, Daniel L.	Manager	5/5/2021	T3 - Long Term Projections	Prepare text surrounding tables for business tax burden estimates for 50 states, US and PR	0.90	595.00	535.50
Berger, Daniel L.	Manager	5/5/2021	T3 - Long Term Projections	Prepare spreadsheet to estimate 50 state business tax burden for business burden report	1.80	595.00	1,071.00
Berger, Daniel L.	Manager	5/5/2021	T3 - Long Term Projections	Review spreadsheet to forecast housing capital gains for new housing stock for Act 169	1.80	595.00	1,071.00
Burr, Jeremy	Manager	5/5/2021	T3 - Long Term Projections	Prepare takeaway on the Act 40-2020 pension trust revenue source based on estimates of VLT revenue	0.40	595.00	238.00
Burr, Jeremy	Manager	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	5/5/2021	T3 - Long Term Projections	Participate in call with J Burr (EY), D Meisel (EY) and J Federer (EY) to discuss outstanding questions on PBA school analysis	0.50	595.00	297.50
Burr,Jeremy	Manager	5/5/2021	T3 - Long Term Projections	Participate in meeting with I Barati Stec (EY) and J Burr (EY) to discuss Act 40-2020 and the impact to police pension trust	0.50	595.00	297.50
Burr,Jeremy	Manager	5/5/2021	T3 - Long Term Projections	Participate in meeting with V Chemtob (EY) and J Burr (EY) to plan for the fiscal plan certification of PRIDCO	0.60	595.00	357.00
Burr,Jeremy	Manager	5/5/2021	T3 - Long Term Projections	Participate in working session with J Matla (EY) and J Burr (EY) to determine key assumptions driving the PRIDCO fiscal plan models	0.60	595.00	357.00
Burr,Jeremy	Manager	5/5/2021	T3 - Long Term Projections	Review the COFINA fiscal plan submission to identify changes from the prior draft	1.20	595.00	714.00
Bush,Connor Aloysius	Staff	5/5/2021	T3 - Long Term Projections	Revise formatting of analysis of the impact of HB120 law in order to create clear indications of sources of data	1.60	271.00	433.60
Canter,Matthew Alan	Manager	5/5/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) and J Federer (EY) to discuss CW Real Estate Strategy Section 205 letter	0.20	595.00	119.00
Canter,Matthew Alan	Manager	5/5/2021	T3 - Long Term Projections	Draft tasks for EY team regarding PBA school analysis	0.30	595.00	178.50
Canter,Matthew Alan	Manager	5/5/2021	T3 - Long Term Projections	Communicate edits and comments on Section 205 letter to J Federer (EY)	0.40	595.00	238.00
Canter,Matthew Alan	Manager	5/5/2021	T3 - Long Term Projections	Review and analyze PBA budget to actuals provided by J Burr (EY)	0.80	595.00	476.00
Canter,Matthew Alan	Manager	5/5/2021	T3 - Long Term Projections	Review CW Real Estate Strategy Section 205 letter provided by J Federer (EY)	1.40	595.00	833.00
Chan,Jonathan	Manager	5/5/2021	T3 - Plan of Adjustment	Prepare response to Proskauer regarding AH response times for Restriction information	0.20	595.00	119.00
Chan,Jonathan	Manager	5/5/2021	T3 - Plan of Adjustment	Review information regarding accounts potentially holding rum funds for the 12/31/2020 reporting period, as of 05/05/2021, to address questions from Proskauer.	0.20	595.00	119.00
Chan,Jonathan	Manager	5/5/2021	T3 - Plan of Adjustment	Review updates made to 12/31/2020 reporting workbook as a result of changes to 12/31/2020 restriction categorizations for Public Housing Administration accounts as of 05/05/2021, in preparation for the amendment to the DS filing.	0.30	595.00	178.50
Chan,Jonathan	Manager	5/5/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY) and D. Sanchez-Riveron (EY) to discuss updates to December 31, 2020 disclosure statement for additional information received as of 5/4/2021.	0.40	595.00	238.00
Chan,Jonathan	Manager	5/5/2021	T3 - Plan of Adjustment	Prepare summary request to Proskauer confirming inclusion of additional 12/31/2021 balances analyzed as of 05/05/2021 for the Disclosure Statement to be filed May 2021.	0.40	595.00	238.00
Chan,Jonathan	Manager	5/5/2021	T3 - Plan of Adjustment	Review availability of information for funds at PBA segregated and held in escrow as of 05/05/2021	0.40	595.00	238.00
Chan,Jonathan	Manager	5/5/2021	T3 - Plan of Adjustment	Review updates made to 12/31/2020 reporting workbook as a result of additional 12/31/2020 balances analyzed as of 05/05/2021.	0.60	595.00	357.00
Chan,Jonathan	Manager	5/5/2021	T3 - Plan of Adjustment	Update 12/31/2020 cash balances reporting workbook as a result of changes in restriction categorizations for Department of Labor accounts as of 05/05/2021, in preparation for the amendment to the DS filing.	0.60	595.00	357.00
Chan,Jonathan	Manager	5/5/2021	T3 - Plan of Adjustment	Update 12/31/2020 cash balances reporting workbook as a result of changes to 12/31/2020 restriction categorizations for Department of Treasury account as of 05/05/2021, in preparation for the amendment to the DS filing.	0.60	595.00	357.00
Chan,Jonathan	Manager	5/5/2021	T3 - Plan of Adjustment	Update Disclosure Statement for additional change to restriction categorization for Department of Treasury account as of 05/05/2021, in preparation for the amendment to the DS filing.	1.20	595.00	714.00
Chan,Jonathan	Manager	5/5/2021	T3 - Plan of Adjustment	Review changes to Debtors Cash Section of the Disclosure Statement as of 05/05/2021 for changes to related to new information analyzed for Public Housing Administration accounts.	1.90	595.00	1,130.50
Chan,Jonathan	Manager	5/5/2021	T3 - Plan of Adjustment	Update Disclosure Statement for additional changes to restriction categorizations as of 05/05/2021 for Department of Labor accounts, in preparation for the amendment to the DS filing.	2.30	595.00	1,368.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	5/5/2021	T3 - Plan of Adjustment	Review the updated TSA schedule with account balances through 03/31/2021.	0.20	595.00	119.00
Chawla,Sonia	Manager	5/5/2021	T3 - Plan of Adjustment	Perform reconciliation of accounts with updated 12/31/2020 cash balances in the March 8th DS against updated information received through 05/05/2021.	0.40	595.00	238.00
Chawla,Sonia	Manager	5/5/2021	T3 - Plan of Adjustment	Perform quality review of the updated Debtors' Cash Section of the amended POA DS on 05/05/2021 for updated information for the 12/31/2020 reporting period.	1.60	595.00	952.00
Chemtob,Victor	Senior Manager	5/5/2021	T3 - Long Term Projections	Participate in meeting with V Chemtob (EY) and J Burr (EY) to plan for the fiscal plan certification of PRIDCO	0.60	720.00	432.00
Chepenik,Adam Brandon	Partner/Principal	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	5/5/2021	T3 - Long Term Projections	Participate in a meeting with D. Mullins (EY), J. Mackie (EY), A. Chepenik (EY), A. Kebhaj (EY), H. Gelfond (EY), and M. Ban (EY) to identify the next steps in updating the analysis to address feedback and comments from N. Jaresko (FOMB) on GILTI impact analysis and hypothetical example calculations from the May 4th meeting	0.50	870.00	435.00
Chepenik,Adam Brandon	Partner/Principal	5/5/2021	T3 - Long Term Projections	Participate in meeting with DDEC to discuss high priority items. Led by N Jaresko (FOMB) with participation from G Ojeda (FOMB), A Chepenik (EY), and D Mullins (EY).	0.90	870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	5/5/2021	T3 - Long Term Projections	Continue to refine analysis on GILTI impact for N Jaresko (FOMB) review	1.10	870.00	957.00
Chevlin,Benjamin	Staff	5/5/2021	T3 - Long Term Projections	Review and update scope matrix and deliverable overview to present to FOMB and Natalie as government confirms scope and SOW	1.40	245.00	343.00
Christian,Adam	Senior Manager	5/5/2021	T3 - Long Term Projections	Call with N Zipfel (EY) A Christian (EY) to address open items on analysis of workforce retraining programs	0.30	720.00	216.00
Dubinsky,Shawn	Manager	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Dubinsky,Shawn	Manager	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Edwards,Daniel	Manager	5/5/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY), J Federer (EY) and D Edwards (EY) to prepare for upcoming call with PRDE	0.10	595.00	59.50
Edwards,Daniel	Manager	5/5/2021	T3 - Long Term Projections	Review work related to DTOP school analysis	2.00	595.00	1,190.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer, Joshua Lee	Staff	5/5/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY), J Federer (EY) and D Edwards (EY) to prepare for upcoming call with PRDE	0.10	245.00	24.50
Federer, Joshua Lee	Staff	5/5/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY) and J Federer (EY) to discuss CW Real Estate Strategy Section 205 letter	0.20	245.00	49.00
Federer, Joshua Lee	Staff	5/5/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY) and J Federer (EY) to discuss DTOP school data discrepancies	0.30	245.00	73.50
Federer, Joshua Lee	Staff	5/5/2021	T3 - Long Term Projections	Participate in call with J Burr (EY), D Meisel (EY) and J Federer (EY) to discuss outstanding questions on PBA school analysis	0.50	245.00	122.50
Federer, Joshua Lee	Staff	5/5/2021	T3 - Long Term Projections	Incorporate feedback provided by M Canter (EY) on CW Real Estate Strategy Section 205 recommendation letter	1.70	245.00	416.50
Gelfond, Hilary	Staff	5/5/2021	T3 - Long Term Projections	Participate in a meeting with D. Mullins (EY), J. Mackie (EY), A. Chepenik (EY), A. Kebhaj (EY), H. Gelfond (EY), and M. Ban (EY) to identify the next steps in updating the analysis to address feedback and comments from N. Jaresko (FOMB) on GILTI impact analysis and hypothetical example calculations from the May 4th meeting	0.50	245.00	122.50
Gelfond, Hilary	Staff	5/5/2021	T3 - Long Term Projections	Finalize data request for corporate tax data from Hacienda	0.60	245.00	147.00
Gelfond, Hilary	Staff	5/5/2021	T3 - Long Term Projections	Draft Consolidated PPP data to estimate Puerto Rico's share of loans	0.90	245.00	220.50
Gelfond, Hilary	Staff	5/5/2021	T3 - Long Term Projections	Review comments on SUT Act 40 Fiscal Note and revise accordingly	1.10	245.00	269.50
Gelfond, Hilary	Staff	5/5/2021	T3 - Long Term Projections	Review strategy of coordination between FOMB and DDEC with regard to tax reform	1.90	245.00	465.50
Gelfond, Hilary	Staff	5/5/2021	T3 - Long Term Projections	Review comments on business tax evolution memo	2.10	245.00	514.50
Gelfond, Hilary	Staff	5/5/2021	T3 - Long Term Projections	Revise tax burden memo to include several additional business taxes	2.90	245.00	710.50
Good JR, Clark E	Manager	5/5/2021	T3 - Long Term Projections	Review SB 181 to understand connections with HB 120	0.20	519.00	103.80
Good JR, Clark E	Manager	5/5/2021	T3 - Long Term Projections	Review summary email to AFSCME based on information received from ERS including follow up email to ERS for resulting questions based on the review	0.20	519.00	103.80
Good JR, Clark E	Manager	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Good JR, Clark E	Manager	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR, Clark E	Manager	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR, Clark E	Manager	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR, Clark E	Manager	5/5/2021	T3 - Long Term Projections	Review administrative costs / system 2000 allocations to NFP budget agencies	0.40	519.00	207.60
Good JR, Clark E	Manager	5/5/2021	T3 - Long Term Projections	Review progress steps made in PREPA analysis updating model to the latest data	0.40	519.00	207.60
Good JR, Clark E	Manager	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.60	519.00	311.40
Good JR, Clark E	Manager	5/5/2021	T3 - Long Term Projections	Perform preliminary review of Chapter 2 of the PREPA fiscal plan to identify items for discussion in upcoming meeting	0.70	519.00	363.30
Good JR, Clark E	Manager	5/5/2021	T3 - Long Term Projections	Review progress that has been made by teams on Social Security Working Group items	0.70	519.00	363.30
Good JR, Clark E	Manager	5/5/2021	T3 - Long Term Projections	Revise Act 80 deck to incorporate additional comments / feedback from team	0.70	519.00	363.30
Good JR, Clark E	Manager	5/5/2021	T3 - Long Term Projections	Review HB 533 letter outlining reasons for potential fiscal plan inconsistency	0.80	519.00	415.20

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	5/5/2021	T3 - Long Term Projections	Review Social Security working group related issues in preliminary GANTT chart	0.80	519.00	415.20
Good JR,Clark E	Manager	5/5/2021	T3 - Long Term Projections	Review Act 80 slide deck to provide pros / cons to the decision of whether or not to allow agencies to immediately implement, independent of the separately identified legal concerns	1.30	519.00	674.70
Gregoire,Alexandra	Manager	5/5/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY), J Federer (EY) and D Edwards (EY) to prepare for upcoming call with PRDE	0.10	595.00	59.50
Gregoire,Alexandra	Manager	5/5/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY) and J Federer (EY) to discuss DTOP school data discrepancies	0.30	595.00	178.50
Gregoire,Alexandra	Manager	5/5/2021	T3 - Long Term Projections	Review work related to DTOP school analysis	1.50	595.00	892.50
Heath,Emma	Senior Manager	5/5/2021	T3 - Long Term Projections	Email to E. Lavrov (EY) regarding review of HB499 and HB500	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/5/2021	T3 - Plan of Adjustment	Email to K. Jacobsen (EY) regarding updates required to disclosure statement for PREPA/Luma cash need	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/5/2021	T3 - Long Term Projections	Review Center for American Press article regarding Puerto Rico global minimum tax	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/5/2021	T3 - Plan of Adjustment	Review updates made to disclosure statement pending filing on 5/7	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/5/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) to discuss COVID relief spending tracking, focusing on the department of Health and Human Services.	0.50	720.00	360.00
Heath,Emma	Senior Manager	5/5/2021	T3 - Long Term Projections	Review and update draft memorandum to CRIM regarding terms of local fiscal recovery fund under ARP for PR municipalities	0.90	720.00	648.00
Heath,Emma	Senior Manager	5/5/2021	T3 - Long Term Projections	Review potential uses of ARP funds. Including updates local reimbursement, emergency reserve usage	0.90	720.00	648.00
Heath,Emma	Senior Manager	5/5/2021	T3 - Long Term Projections	Review and update talking points for BofA investor call on Puerto Rico outlook w/ Natalie Jaresko-FOMB. Adding content regarding extra federal funds released and PRIDCO	1.20	720.00	864.00
Jacobsen,Katherine Anne	Senior	5/5/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) to discuss COVID relief spending tracking, focusing on the department of Health and Human Services.	0.50	445.00	222.50
Jacobsen,Katherine Anne	Senior	5/5/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY) and F. Yodice (EY) to discuss outstanding tasks related to COVID relief allocations and spending	0.50	445.00	222.50
Jacobsen,Katherine Anne	Senior	5/5/2021	T3 - Plan of Adjustment	Draft updated language based on comments received on disclosure statement federal funding's section for the May filing	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	5/5/2021	T3 - Long Term Projections	Prepare the CARES Act's Allergy and Infectious Disease allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	5/5/2021	T3 - Plan of Adjustment	Draft email to Proskauer detailing the updates included in the latest Disclosure Statement ahead of the May filing	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	5/5/2021	T3 - Plan of Adjustment	Review edits received from McKinsey on disclosure statement fiscal plan sections for updates for the May filing	1.40	445.00	623.00
Jacobsen,Katherine Anne	Senior	5/5/2021	T3 - Plan of Adjustment	Draft Consolidated comments received from advisors on the Disclosure Statement in order to send the updated draft to Proskauer for the May filing	1.70	445.00	756.50
Jacobsen,Katherine Anne	Senior	5/5/2021	T3 - Long Term Projections	Continue drafting section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to Department of Health and Human Services in the CARES Act Title VIII	1.90	445.00	845.50
Kane,Collin	Senior	5/5/2021	T3 - Long Term Projections	Review accrued liability results by decrement for ERS population under HB 120 parameters.	1.30	405.00	526.50
Kebhaj,Suhaib	Senior	5/5/2021	T3 - Long Term Projections	Establish framework for analysis of impact of GILTI and corporate tax	0.50	445.00	222.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kebhaj,Suhaib	Senior	5/5/2021	T3 - Long Term Projections	Participate in a meeting with D. Mullins (EY), J. Mackie (EY), A. Chepenik (EY), A. Kebhaj (EY), H. Gelfond (EY), and M. Ban (EY) to identify the next steps in updating the analysis to address feedback and comments from N. Jaresko (FOMB) on GILTI impact analysis and hypothetical example calculations from the May 4th meeting	0.50	445.00	222.50
Kebhaj,Suhaib	Senior	5/5/2021	T3 - Long Term Projections	Review Appendix of report on business taxes burden and evolution	0.70	445.00	311.50
Kebhaj,Suhaib	Senior	5/5/2021	T3 - Long Term Projections	Review Arizona State University Doing business report and evaluate usefulness for doing business - paying taxes analysis	1.60	445.00	712.00
Kebhaj,Suhaib	Senior	5/5/2021	T3 - Long Term Projections	Draft sections of Appendix in Fiscal note on PS 40 regarding act 20 and 22 benefits	2.10	445.00	934.50
Kebhaj,Suhaib	Senior	5/5/2021	T3 - Long Term Projections	Prepare additional qualitative analysis of evolution of business taxes in Puerto Rico	2.60	445.00	1,157.00
Knapp,Nicole Penelope	Senior	5/5/2021	T3 - Long Term Projections	Estimate median property value by quartile for Fiscal Note 169	1.30	445.00	578.50
Knapp,Nicole Penelope	Senior	5/5/2021	T3 - Long Term Projections	Update NAICS analysis of contribution of 2-digit naics to Puerto Rico economy	2.10	445.00	934.50
Knapp,Nicole Penelope	Senior	5/5/2021	T3 - Long Term Projections	Respond to comments in Police Retirement Trust analysis	2.30	445.00	1,023.50
Knapp,Nicole Penelope	Senior	5/5/2021	T3 - Long Term Projections	Update Act 28 fiscal note to include a background of other airline incentives in Puerto Rico	2.70	445.00	1,201.50
Lavrov,Eugene	Senior Manager	5/5/2021	T3 - Long Term Projections	Review and analyze articles and latest publications on HB499 and HB500	1.00	720.00	720.00
Levy,Sheva R	Partner/Principal	5/5/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and M Lopez (FOMB) to discuss letter regarding HB 533	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/5/2021	T3 - Plan of Adjustment	Review disclosure statements to identify updates needed to pension classes	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/5/2021	T3 - Long Term Projections	Review provisions of SB 181	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	5/5/2021	T3 - Long Term Projections	Review proposed FOMB follow ups related to government analysis of Act 80 financial impact	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	5/5/2021	T3 - Long Term Projections	Review pension related transition steps for PREPA to LUMA transfer	0.80	721.00	576.80
Mackie,James	Executive Director	5/5/2021	T3 - Long Term Projections	Participate in a meeting with D. Mullins (EY), J. Mackie (EY), A. Chepenik (EY), A. Kebhaj (EY), H. Gelfond (EY), and M. Ban (EY) to identify the next steps in updating the analysis to address feedback and comments from N. Jaresko (FOMB) on GILTI impact analysis and hypothetical example calculations from the May 4th meeting	0.50	810.00	405.00
Mackie,James	Executive Director	5/5/2021	T3 - Long Term Projections	Review Fiscal Note for Act 40 - refundable tax credits	0.60	810.00	486.00
Mackie,James	Executive Director	5/5/2021	T3 - Long Term Projections	Review Fiscal Note for Act 40 - Police Retirement Fund	0.70	810.00	567.00
Mackie,James	Executive Director	5/5/2021	T3 - Long Term Projections	Participate in discussion with DDEC staff and FOMB regarding economic development strategy for Puerto Rico. Participates include D. Mullins (EY) and J. Mackie (EY)	1.30	810.00	1,053.00
Mairena,Daisy	Staff	5/5/2021	T3 - Plan of Adjustment	Review Authority for the Financing of Infrastructure of Puerto Rico account ending in X401 Relativity testing platform review comment to ensure account information is accurate for the March 31, 2021 reporting period.	0.20	245.00	49.00
Mairena,Daisy	Staff	5/5/2021	T3 - Plan of Adjustment	Review Government Development Bank For Puerto Rico account ending in X014 Relativity testing platform review comment to ensure account information is accurate for the March 31, 2021 reporting period.	0.20	245.00	49.00
Mairena,Daisy	Staff	5/5/2021	T3 - Plan of Adjustment	Review Housing Financing Authority account ending in X012 Relativity testing platform review comment to ensure account information is accurate for the March 31, 2021 reporting period.	0.20	245.00	49.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	5/5/2021	T3 - Plan of Adjustment	Analyze account activity for University of Puerto Rico account ending in X244 related to balance transfers in preparation of the 03/31/2021 cash balances report.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/5/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Department of Natural and Environmental Resources, Natural Resources Administration, National Parks Company as of 05/05/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/5/2021	T3 - Plan of Adjustment	Analyze account activity for University of Puerto Rico account ending in X010 related to balance transfers in preparation of the 03/31/2021 cash balances report.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/5/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) as of 05/05/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/5/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 05/05/2021 for Institutional Trust of the National Guard of Puerto Rico for the March 31, 2021 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/5/2021	T3 - Plan of Adjustment	Analyze account activity for various Public Buildings Authority accounts held at Banco Popular to identify transfer to IRS payment funds subsequent to the 12/31/2020 reporting period.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/5/2021	T3 - Plan of Adjustment	Perform analysis of significant changes in cash balances between the 12/31/2020 and 03/31/2021 reporting periods for an additional sample of Title III accounts to identify if follow-up with the account holder and/or financial institution is needed as of 05/05/2021.	2.90	245.00	710.50
Matla,Jonathan	Senior	5/5/2021	T3 - Long Term Projections	Participate in working session with J Matla (EY) and J Burr (EY) to determine key assumptions driving the PRIDCO fiscal plan models	0.60	445.00	267.00
Matla,Jonathan	Senior	5/5/2021	T3 - Long Term Projections	Analyze CFP Measures line items in the PRIDCO fiscal plan to determine drivers from last years model	1.90	445.00	845.50
Matla,Jonathan	Senior	5/5/2021	T3 - Long Term Projections	Analyze Non-Operating Expense line items in the PRIDCO fiscal plan to determine drivers from last years model	2.80	445.00	1,246.00
Matla,Jonathan	Senior	5/5/2021	T3 - Long Term Projections	Analyze Operating Revenue line items in the PRIDCO fiscal plan to determine drivers from this years model	2.80	445.00	1,246.00
Meisel,Daniel	Staff	5/5/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY), J Federer (EY) and D Edwards (EY) to prepare for upcoming call with PRDE	0.10	245.00	24.50
Meisel,Daniel	Staff	5/5/2021	T3 - Long Term Projections	Participate in call with J Burr (EY), D Meisel (EY) and J Federer (EY) to discuss outstanding questions on PBA school analysis	0.50	245.00	122.50
Meisel,Daniel	Staff	5/5/2021	T3 - Long Term Projections	Integrate the relevant portfolio analysis to create a slide analyzing the variances in payments by school/municipality for the Puerto Rico School Analysis PowerPoint.	0.80	245.00	196.00
Meisel,Daniel	Staff	5/5/2021	T3 - Long Term Projections	Perform analysis to help understand and reconcile DTOP school data discrepancies.	0.80	245.00	196.00
Meisel,Daniel	Staff	5/5/2021	T3 - Long Term Projections	Integrate the relevant portfolio analysis to create a slide comparing key statistics from the portfolio to those from the selected sample of 80 leases for the Puerto Rico School Analysis PowerPoint.	1.20	245.00	294.00
Meisel,Daniel	Staff	5/5/2021	T3 - Long Term Projections	Perform analysis to segment the rental payments of the sample leases by year the school was constructed and performed supporting research to note that payment structures were contradictory to best practices.	1.50	245.00	367.50
Moran-Eserski,Javier	Senior	5/5/2021	T3 - Long Term Projections	Update the memo to provide municipalities with more clarity on the American Rescue Plan Act to incorporate initial feedback provided by the team	0.20	445.00	89.00
Moran-Eserski,Javier	Senior	5/5/2021	T3 - Long Term Projections	Review the FY21 outstanding municipal PayGo debt analysis shared by the client to provide feedback prior to sharing with the government	0.80	445.00	356.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mullins,Daniel R	Executive Director	5/5/2021	T3 - Long Term Projections	Participate in a meeting with D. Mullins (EY), J. Mackie (EY), A. Chepenik (EY), A. Kebhaj (EY), H. Gelfond (EY), and M. Ban (EY) to identify the next steps in updating the analysis to address feedback and comments from N. Jaresko (FOMB) on GILTI impact analysis and hypothetical example calculations from the May 4th meeting	0.50	810.00	405.00
Mullins,Daniel R	Executive Director	5/5/2021	T3 - Long Term Projections	Participate in meeting with DDEC to discuss high priority items. Led by N Jaresko (FOMB) with participation from G Ojeda (FOMB), A Chepenik (EY), and D Mullins (EY).	0.90	810.00	729.00
Mullins,Daniel R	Executive Director	5/5/2021	T3 - Long Term Projections	Participate in discussion with DDEC staff and FOMB regarding economic development strategy for Puerto Rico. Participates include D. Mullins (EY) and J. Mackie (EY)	1.30	810.00	1,053.00
Mullins,Daniel R	Executive Director	5/5/2021	T3 - Long Term Projections	Review Fiscal Note for Act 40 (Extension of SUT to remote sellers, ecommerce, and digital products)	1.60	810.00	1,296.00
Mullins,Daniel R	Executive Director	5/5/2021	T3 - Long Term Projections	Review Fiscal Note for Act 40 (Police Pension Trust)	1.60	810.00	1,296.00
Mullins,Daniel R	Executive Director	5/5/2021	T3 - Long Term Projections	Review materials to support meeting between DDEC and FOMB	1.60	810.00	1,296.00
Mullins,Daniel R	Executive Director	5/5/2021	T3 - Long Term Projections	Prepare evaluation relative Puerto Rico burden compared to states across CIT, SUT, and property tax at state and local levels	2.70	810.00	2,187.00
Nagarajan,Snigdha	Staff	5/5/2021	T3 - Long Term Projections	Assess data in FOMB file for closed school analysis	1.20	245.00	294.00
Nagarajan,Snigdha	Staff	5/5/2021	T3 - Long Term Projections	Update geo location mapping for closed school tab in dashboard to align with latest information	1.40	245.00	343.00
Nagarajan,Snigdha	Staff	5/5/2021	T3 - Long Term Projections	Update dashboard based on latest closed schools files in Excel	1.70	245.00	416.50
Nagarajan,Snigdha	Staff	5/5/2021	T3 - Long Term Projections	Incorporate latest data in FOMB file with closed school for DTOP in Excel	3.40	245.00	833.00
Neziroski,David	Staff	5/5/2021	T3 - Fee Applications / Retention	Continue to review the detail for the monthly statement	2.90	245.00	710.50
Ramirez,Aaron	Senior	5/5/2021	T3 - Long Term Projections	Incorporation of draft language into report format and integrate language with other document chapters.	3.50	445.00	1,557.50
Ramirez,Jessica I.	Senior	5/5/2021	T3 - Plan of Adjustment	Prepare email request to Public Buildings Authority to follow up on restriction information as of 05/05/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	5/5/2021	T3 - Plan of Adjustment	Prepare email request to Public Housing Administration to follow up on restriction information as of 05/05/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	5/5/2021	T3 - Plan of Adjustment	Prepare email request to Department of Treasury to follow up on outstanding items related to cash balances as of 05/05/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	5/5/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Public Buildings Authority to follow up on restriction information as of 05/05/2021 for 03/31/2021 testing period cash balances requests.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	5/5/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Public Housing Administration to follow up on restriction information as of 05/05/2021 for 03/31/2021 testing period cash balances requests.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	5/5/2021	T3 - Plan of Adjustment	Participate in call with J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss updates to December 31, 2020 reporting workbook related to additional information received as of 5/4/2021.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	5/5/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Department of Treasury to follow up on outstanding information related to cash balances as of 05/05/2021 for 03/31/2021 testing period cash balances requests.	0.60	445.00	267.00
Ramirez,Jessica I.	Senior	5/5/2021	T3 - Plan of Adjustment	Prepare summary analysis to address questions from Proskauer related to restriction information for account at Hacienda ending in X028.	0.90	445.00	400.50
Ramirez,Jessica I.	Senior	5/5/2021	T3 - Plan of Adjustment	Review Relativity workspace for fields that require updates as of 05/05/2021 for accurate reporting of cash balances.	2.90	445.00	1,290.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	5/5/2021	T3 - Plan of Adjustment	Prepare draft email to Proskauer and O&B with a list of new restrictions documentation for legal due diligence review of accounts above the restriction threshold of \$6.9 million with additional information received for the 12/31/2020 testing period, in preparation for the amendment to the DS.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	5/5/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY) and D. Sanchez-Riveron (EY) to discuss updates to December 31, 2020 disclosure statement for additional information received as of 5/4/2021.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	5/5/2021	T3 - Plan of Adjustment	Participate in call with J. Ramirez (EY) and D. Sanchez-Riveron (EY) to discuss updates to December 31, 2020 reporting workbook related to additional information received as of 5/4/2021.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	5/5/2021	T3 - Plan of Adjustment	Review supporting restrictions documentation for Public Housing Administration accounts ending in X3154 and X3143 as of 5/5/2021 to include within email to Proskauer and O&B for legal due diligence review.	1.60	245.00	392.00
Sanchez-Riveron, Déborah	Staff	5/5/2021	T3 - Plan of Adjustment	Update restrictions balances in the Debtor's Cash Section of the POA DS on 5/5/2021 for the 12/31/2020 testing period.	1.60	245.00	392.00
Sanchez-Riveron, Déborah	Staff	5/5/2021	T3 - Plan of Adjustment	Update the 12/31/2020 cash balances reporting workbook analysis with new restriction information on 5/5/2021, in preparation for the amended DS filing.	1.60	245.00	392.00
Sanchez-Riveron, Déborah	Staff	5/5/2021	T3 - Plan of Adjustment	Update the Debtor's Cash Section of the POA DS on 5/5/2021 for the 12/31/2021 reporting period to incorporate updated restriction classification per legal due diligence review.	2.40	245.00	588.00
Sanchez-Riveron, Déborah	Staff	5/5/2021	T3 - Plan of Adjustment	Update Exhibit J of the POA DS to incorporate additional information received as of 5/5/2021 for the 12/31/2020 review period, in preparation for the amended DS filing.	2.70	245.00	661.50
Santambrogio, Juan	Executive Director	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Santambrogio, Juan	Executive Director	5/5/2021	T3 - Long Term Projections	Review COFINA fiscal plan submission received from the Government	1.10	810.00	891.00
Soutendijk, Tyler	Staff	5/5/2021	T3 - Long Term Projections	Calculate shift-share analysis to determine Growth Opportunity Sectors in Puerto Rico for 4-digit NAICS industries	1.70	245.00	416.50
Soutendijk, Tyler	Staff	5/5/2021	T3 - Long Term Projections	Review academic literature on film credit legislation for benchmark to Puerto Rican policies	2.20	245.00	539.00
Tague, Robert	Executive Director	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tague, Robert	Executive Director	5/5/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tague, Robert	Executive Director	5/5/2021	T3 - Long Term Projections	Review updated summary balances for S2000 received from ERS	0.40	810.00	324.00
Tague, Robert	Executive Director	5/5/2021	T3 - Long Term Projections	Review latest draft of PREPA fiscal plan to provide additional comments	2.20	810.00	1,782.00
Tague, Robert	Executive Director	5/5/2021	T3 - Plan of Adjustment	Review latest draft disclosure statement to confirm additional edits prior to sending back to Proskauer	2.60	810.00	2,106.00
Venkatramanan, Siddhu	Manager	5/5/2021	T3 - Plan of Adjustment	Analyze results of documentation troubleshoot process identified during the weekly workspace maintenance for the cash analysis workstream as of 05/05/2021	1.80	595.00	1,071.00
Venkatramanan, Siddhu	Manager	5/5/2021	T3 - Plan of Adjustment	Update fields within the Relativity workspace to implement changes for the 03/31/2021 testing period as of 05/05/2021	1.80	595.00	1,071.00
Yodice, Frank	Senior	5/5/2021	T3 - Plan of Adjustment	Identify source document and website that confirms the Community Development Block Grant – Mitigation ("CDBG-MIT") funding action plan was approved on April 19, 2021	0.30	445.00	133.50
Yodice, Frank	Senior	5/5/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) to discuss COVID relief spending tracking, focusing on the department of Health and Human Services.	0.50	445.00	222.50
Yodice, Frank	Senior	5/5/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY) and F. Yodice (EY) to discuss outstanding tasks related to COVID relief allocations and spending	0.50	445.00	222.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Yodice, Frank	Senior	5/5/2021	T3 - Long Term Projections	Update emergency fund eligibility summary with data from 4/30/2021 AAFAF file	0.60	445.00	267.00
Yodice, Frank	Senior	5/5/2021	T3 - Long Term Projections	Review memo on ARP State and Local funds that will be shared with CRIM (Centro de Recaudación de Ingresos Municipales)	0.80	445.00	356.00
Yodice, Frank	Senior	5/5/2021	T3 - Long Term Projections	Update allocations and identify source files for HHS COVID relief spending relating to The Hospital Provider Relief fund	1.70	445.00	756.50
Zhao, Leqi	Senior	5/5/2021	T3 - Long Term Projections	Prepare estimation for revenue stamps on properties for Act 169 fiscal note	1.60	445.00	712.00
Zhao, Leqi	Senior	5/5/2021	T3 - Long Term Projections	Refine corporate income tax by all state and local governments in the US for Puerto Rico corporate income tax analysis	1.70	445.00	756.50
Zhao, Leqi	Senior	5/5/2021	T3 - Long Term Projections	Prepare estimates of housing market stock for Act 169 fiscal note	2.30	445.00	1,023.50
Zhao, Leqi	Senior	5/5/2021	T3 - Long Term Projections	Prepare initial estimates of capital gain exemption for Act 169 fiscal note	2.40	445.00	1,068.00
Zipfel, Nathan	Staff	5/5/2021	T3 - Long Term Projections	Call with N Zipfel (EY) A Christian (EY) to address open items on analysis of workforce retraining programs	0.30	245.00	73.50
Zipfel, Nathan	Staff	5/5/2021	T3 - Long Term Projections	Research HR2 energy-related work retraining funding provisions	1.00	245.00	245.00
Zipfel, Nathan	Staff	5/5/2021	T3 - Long Term Projections	Edit HR2 Internal findings summary deck	2.20	245.00	539.00
Almbaid, Nahla	Staff	5/6/2021	T3 - Long Term Projections	Prepare comparison chart between PRDOL and USDOL data	1.70	245.00	416.50
Ban, Menuka	Manager	5/6/2021	T3 - Long Term Projections	Finalize the Hacienda data request with regards to Act 154 companies and tax collection	0.40	595.00	238.00
Ban, Menuka	Manager	5/6/2021	T3 - Long Term Projections	Review the framework for assessment of PR ease of doing business - paying taxes	0.60	595.00	357.00
Ban, Menuka	Manager	5/6/2021	T3 - Long Term Projections	Review the request on the Disclosure Statement - Planning Board Economic Update questions from K. Robinson and prepare response	0.90	595.00	535.50
Ban, Menuka	Manager	5/6/2021	T3 - Long Term Projections	Run the GLTI analysis using the 1% drop scenario across all industry as well as pharma alone impact	1.60	595.00	952.00
Ban, Menuka	Manager	5/6/2021	T3 - Long Term Projections	Revise the draft Tax Op-ed by incorporating comments from D. Mullins (EY) and A. Chepenik (EY) related to the economic impact analysis	1.70	595.00	1,011.50
Barati Stec, Izabella	Manager	5/6/2021	T3 - Long Term Projections	Prepare response to comments on fiscal note on Act 169	1.10	595.00	654.50
Barati Stec, Izabella	Manager	5/6/2021	T3 - Long Term Projections	Review the fiscal note on Act 40 sale of tax credit	1.40	595.00	833.00
Barati Stec, Izabella	Manager	5/6/2021	T3 - Long Term Projections	Review the fiscal note on Act 40 section on EITC	1.60	595.00	952.00
Barati Stec, Izabella	Manager	5/6/2021	T3 - Long Term Projections	Edit fiscal note of Act 40 SUT sections	1.90	595.00	1,130.50
Barati Stec, Izabella	Manager	5/6/2021	T3 - Long Term Projections	Edit the Fiscal note of Act 40 on the police fund sections	2.10	595.00	1,249.50
Berger, Daniel L.	Manager	5/6/2021	T3 - Long Term Projections	Prepare slide deck for state and local tax coordination for FOMB	1.10	595.00	654.50
Berger, Daniel L.	Manager	5/6/2021	T3 - Long Term Projections	Research Colorado state and local tax system for tax coordination report	1.40	595.00	833.00
Burr, Jeremy	Manager	5/6/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garillete (McKinsey), S. O'Rourke (McKinsey), L. Sanchez (McKinsey), C. Good (EY), R. Tan (EY), S. Panagiotakis (EY), J. Burr (EY), S. Sama (EY) to discuss PayGo allocations in fiscal plan.	0.70	595.00	416.50
Burr, Jeremy	Manager	5/6/2021	T3 - Long Term Projections	Participate in call with R Vazquez (PRDE), G Buelvas (PRDE), N Irizarry (FOMB), J Burr (EY), M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss PRDE's leasing process and real estate practices	1.00	595.00	595.00
Canter, Matthew Alan	Manager	5/6/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and M Canter (EY) and EY team to discuss PBA school analysis update and review key findings.	0.30	595.00	178.50
Canter, Matthew Alan	Manager	5/6/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) about Section 205 letters and PBA school analysis, in particular, DTOP's school portfolio	0.30	595.00	178.50
Canter, Matthew Alan	Manager	5/6/2021	T3 - Long Term Projections	Send recommendations and communication to EY Team on the next steps for the PBA school analysis after review of the current work product	0.70	595.00	416.50
Canter, Matthew Alan	Manager	5/6/2021	T3 - Long Term Projections	Participate in call with R Vazquez (PRDE), G Buelvas (PRDE), N Irizarry (FOMB), J Burr (EY), M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss PRDE's leasing process and real estate practices	1.00	595.00	595.00
Chan, Jonathan	Manager	5/6/2021	T3 - Creditor Mediation Support	Redacted	0.10	595.00	59.50
Chan, Jonathan	Manager	5/6/2021	T3 - Plan of Adjustment	Review availability of information for funds at PBA segregated and held in escrow as of 06/05/2021	0.30	595.00	178.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	5/6/2021	T3 - Plan of Adjustment	Prepare status update for discussion of outstanding requests and remaining work steps required to obtain information for the 03/31/2021 reporting period.	0.90	595.00	535.50
Chan,Jonathan	Manager	5/6/2021	T3 - Plan of Adjustment	Review updated analysis of follow ups required with accountholders for March 31, 2021, balances as of 5/6/2021.	1.90	595.00	1,130.50
Chawla,Sonia	Manager	5/6/2021	T3 - Plan of Adjustment	Prepare summary update for additional quality review over the updated, amendment to the POA DS and related Exhibit J with updated, 12/31/2020 cash balances.	0.20	595.00	119.00
Chemtob,Victor	Senior Manager	5/6/2021	T3 - Long Term Projections	Review and provide comments on draft PRIDCO 205 letter regarding strategic initiatives.	2.10	720.00	1,512.00
Chepenik,Adam Brandon	Partner/Principal	5/6/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review in-scope agencies and assessment activities for Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), A. Chepenik (EY), B. Chevin (EY) and J. Merchan (EY).	0.50	870.00	435.00
Chepenik,Adam Brandon	Partner/Principal	5/6/2021	T3 - Long Term Projections	Review PRIDCO 205 letter	1.20	870.00	1,044.00
Chepenik,Adam Brandon	Partner/Principal	5/6/2021	T3 - Long Term Projections	Edit GILTI oped for FOMB staff	1.90	870.00	1,653.00
Chevin,Benjamin	Staff	5/6/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review in-scope agencies and assessment activities for Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), A. Chepenik (EY), B. Chevin (EY) and J. Merchan (EY).	0.50	245.00	122.50
Chevin,Benjamin	Staff	5/6/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to develop agency engagement strategies and activities for the Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), B. Chevin (EY) and J. Merchan(EY).	1.00	245.00	245.00
Chevin,Benjamin	Staff	5/6/2021	T3 - Long Term Projections	First draft of week-by-week workplan to share project development view and implementation expectations with FOMB	1.80	245.00	441.00
Dubinsky,Shawn	Manager	5/6/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	5/6/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Dubinsky,Shawn	Manager	5/6/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Dubinsky,Shawn	Manager	5/6/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Edwards,Daniel	Manager	5/6/2021	T3 - Long Term Projections	Review CapEx reserve case studies	0.50	595.00	297.50
Edwards,Daniel	Manager	5/6/2021	T3 - Long Term Projections	Participate in call with D. Edwards (EY) and A. Gregoire (EY) to review data for upcoming discussion on Department of Education	1.50	595.00	892.50
Federer,Joshua Lee	Staff	5/6/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer(EY) about Section 205 letters and PBA school analysis, in particular, DTOP's school portfolio	0.30	245.00	73.50
Federer,Joshua Lee	Staff	5/6/2021	T3 - Long Term Projections	Participate in call with R Vazquez (PRDE), G Buelvas (PRDE), N Irizarry (FOMB), J Burr (EY), M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss PRDE's leasing process and real estate practices	1.00	245.00	245.00
Federer,Joshua Lee	Staff	5/6/2021	T3 - Long Term Projections	Prepare slide in schools analysis deliverable deck on DTOP portfolio overview and composition of schools	1.30	245.00	318.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer, Joshua Lee	Staff	5/6/2021	T3 - Long Term Projections	Incorporate feedback provided by V Chemtob (EY) and J Burr (EY) on PRIDCO Section 205 recommendation letter	1.50	245.00	367.50
Federer, Joshua Lee	Staff	5/6/2021	T3 - Long Term Projections	Prepare section in schools analysis deliverable deck on closed schools held at PBA and DTOP	1.80	245.00	441.00
Gelfond, Hilary	Staff	5/6/2021	T3 - Long Term Projections	Respond to question on sources for FOMB disclosure statement	0.40	245.00	98.00
Gelfond, Hilary	Staff	5/6/2021	T3 - Long Term Projections	Research Maryland's property tax coordination as an example for Puerto Rico not to follow	0.80	245.00	196.00
Gelfond, Hilary	Staff	5/6/2021	T3 - Long Term Projections	Compile PPP loan data to compare Puerto Rico collections to US states	0.90	245.00	220.50
Gelfond, Hilary	Staff	5/6/2021	T3 - Long Term Projections	Review comments on report on evolution of business taxes in Puerto Rico	2.20	245.00	539.00
Gelfond, Hilary	Staff	5/6/2021	T3 - Long Term Projections	Research Ohio's tax coordination as an example of best practices for Puerto Rico	2.90	245.00	710.50
Good JR, Clark E	Manager	5/6/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Good JR, Clark E	Manager	5/6/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR, Clark E	Manager	5/6/2021	T3 - Creditor Mediation Support	Redacted	0.50	519.00	259.50
Good JR, Clark E	Manager	5/6/2021	T3 - Creditor Mediation Support	Redacted	0.60	519.00	311.40
Good JR, Clark E	Manager	5/6/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garilleti (McKinsey), S. O'Rourke (McKinsey), L. Sanchez (McKinsey), C. Good (EY), R. Tan (EY), S. Panagiotakis (EY), J. Burr (EY), S. Sama (EY) to discuss PayGo allocations in fiscal plan.	0.70	519.00	363.30
Good JR, Clark E	Manager	5/6/2021	T3 - Long Term Projections	Participate in call with C Ortiz (FOMB), M Lopez (FOMB), A Moya (ERS), C Tirado Soto (ERS), and C Good (EY) to discuss contribution balances file for act 3 / system 2000 contributions	0.70	519.00	363.30
Good JR, Clark E	Manager	5/6/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR, Clark E	Manager	5/6/2021	T3 - Creditor Mediation Support	Redacted	0.90	519.00	467.10
Good JR, Clark E	Manager	5/6/2021	T3 - Creditor Mediation Support	Redacted	0.90	519.00	467.10
Good JR, Clark E	Manager	5/6/2021	T3 - Long Term Projections	Participate in call with R Tague (EY), S Levy (EY), C Good (EY), M Lopez (FOMB) and C Ortiz (FOMB) to discuss proposed legislative amendments to HB 120 and Act 80 implementation risks	1.10	519.00	570.90
Good JR, Clark E	Manager	5/6/2021	T3 - Creditor Mediation Support	Redacted	1.10	519.00	570.90
Good JR, Clark E	Manager	5/6/2021	T3 - Creditor Mediation Support	Redacted	1.10	519.00	570.90
Good JR, Clark E	Manager	5/6/2021	T3 - Creditor Mediation Support	Redacted	1.20	519.00	622.80
Good JR, Clark E	Manager	5/6/2021	T3 - Creditor Mediation Support	Redacted	1.60	519.00	830.40
Gregoire, Alexandra	Manager	5/6/2021	T3 - Long Term Projections	Participate in call with R Vazquez (PRDE), G Buevas (PRDE), N Irizarry (FOMB), J Burr (EY), M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss PRDE's leasing process and real estate practices	1.00	595.00	595.00
Gregoire, Alexandra	Manager	5/6/2021	T3 - Long Term Projections	Review post call with PRDE work - discussion guide follow ups, status deck update review.	1.20	595.00	714.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Gregoire,Alexandra	Manager	5/6/2021	T3 - Long Term Projections	Participate in call with D. Edwards (EY) and A. Gregoire (EY) to review data for upcoming discussion on Department of Education	1.50	595.00	892.50
Heath,Emma	Senior Manager	5/6/2021	T3 - Plan of Adjustment	Email to A. Chepenik (EY) regarding updates made to disclosure statement.	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/6/2021	T3 - Long Term Projections	Email to PRDE team at FOMB regarding USDE data published regarding PR's MOE.	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/6/2021	T3 - Plan of Adjustment	Review and update response to McKinsey regarding comments on disclosure statement.	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/6/2021	T3 - Long Term Projections	Review USDE MOE data published regarding PR	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/6/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) to discuss McKinsey's updates and comments on the Disclosure Statement	0.60	720.00	432.00
Heath,Emma	Senior Manager	5/6/2021	T3 - Plan of Adjustment	Review McKinsey's updates and comments to the disclosure statement.	1.20	720.00	864.00
Heath,Emma	Senior Manager	5/6/2021	T3 - Plan of Adjustment	Review and update edits to disclosure statement following receipt of McKinsey's comments.	2.10	720.00	1,512.00
Jacobsen,Katherine Anne	Senior	5/6/2021	T3 - Plan of Adjustment	Draft email requesting comments on risk factors in the Disclosure Statement related to pensions	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	5/6/2021	T3 - Plan of Adjustment	Draft email requesting sources for data points in the Disclosure Statement on the Commonwealth economy	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	5/6/2021	T3 - Plan of Adjustment	Draft email to McKinsey requesting clarification on edits provided for the Disclosure Statement related to Medicaid funding	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	5/6/2021	T3 - Plan of Adjustment	Draft email to Proskauer detailing plan for providing additional sources for the updated Disclosure Statement to the data room	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	5/6/2021	T3 - Long Term Projections	Review excel file provided by Paola Rosario at FOMB regarding TEFAP spending data to aid in the tracking of COVID relief spending data	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	5/6/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) to discuss McKinsey's updates and comments on the Disclosure Statement	0.60	445.00	267.00
Jacobsen,Katherine Anne	Senior	5/6/2021	T3 - Plan of Adjustment	Draft email to Proskauer detailing the updates included on the 2021 Fiscal Plan in the latest Disclosure Statement ahead of the May filing	0.70	445.00	311.50
Jacobsen,Katherine Anne	Senior	5/6/2021	T3 - Long Term Projections	Prepare the CARES Act's CDC activities' allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.70	445.00	311.50
Jacobsen,Katherine Anne	Senior	5/6/2021	T3 - Long Term Projections	Prepare the CARES Act's Substance Abuse and Mental Health Services allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	5/6/2021	T3 - Long Term Projections	Review the Department of Health and Human Services website for allocation details on the Provider Relief Fund for the template for the FOMB reporting team	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	5/6/2021	T3 - Long Term Projections	Prepare the CARES Act's Children and Family Services allocations for the template for the FOMB reporting team for the Department of Health and Human Services	1.20	445.00	534.00
Jacobsen,Katherine Anne	Senior	5/6/2021	T3 - Plan of Adjustment	Draft Consolidated additional comments received from advisors on the fiscal plan updates to the Disclosure Statement ahead of the May filing	1.30	445.00	578.50
Kebhaj,Suhaib	Senior	5/6/2021	T3 - Long Term Projections	Prepare guidance to staff on analysis for report on Tax coordination - state experiences	0.60	445.00	267.00
Kebhaj,Suhaib	Senior	5/6/2021	T3 - Long Term Projections	Prepare diagram of proposed workflow for doing business working group	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	5/6/2021	T3 - Long Term Projections	Prepare preliminary framework for doing business paying taxes workstream	1.20	445.00	534.00
Kebhaj,Suhaib	Senior	5/6/2021	T3 - Long Term Projections	Redraft sections on corporate income tax in the report on business tax burden and evolution to reflect updated research	1.20	445.00	534.00
Kebhaj,Suhaib	Senior	5/6/2021	T3 - Long Term Projections	Review research on state experiences with coordinated tax administration for report on doing business paying taxes	1.40	445.00	623.00
Kebhaj,Suhaib	Senior	5/6/2021	T3 - Long Term Projections	Address comments on report on business tax burden and evolution	2.80	445.00	1,246.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kleine,Andrew	Senior Manager	5/6/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review in-scope agencies and assessment activities for Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), A. Chepenik (EY), B. Chevlin (EY) and J. Merchan (EY).	0.50	720.00	360.00
Kleine,Andrew	Senior Manager	5/6/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to develop agency engagement strategies and activities for the Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), B. Chevlin (EY) and J. Merchan(EY).	1.00	720.00	720.00
Knapp,Nicole Penelope	Senior	5/6/2021	T3 - Long Term Projections	Complete Act 40 fiscal impact summary table	0.80	445.00	356.00
Knapp,Nicole Penelope	Senior	5/6/2021	T3 - Long Term Projections	Update property tax information in Fiscal Note 169 analysis to be only for owner occupied properties instead of all residential	1.20	445.00	534.00
Knapp,Nicole Penelope	Senior	5/6/2021	T3 - Long Term Projections	Update pandemic claims workbook with newest data release from 5/6/21	1.60	445.00	712.00
Knapp,Nicole Penelope	Senior	5/6/2021	T3 - Long Term Projections	Respond to feedback on evolution of tax burden on businesses	2.30	445.00	1,023.50
Knapp,Nicole Penelope	Senior	5/6/2021	T3 - Long Term Projections	Estimate property tax collected from those that would no longer qualify for exemption under Fiscal Note 325 based on property value	2.90	445.00	1,290.50
Lavrov,Eugene	Senior Manager	5/6/2021	T3 - Long Term Projections	Review Cash Grants Analysis by Munis presentation	1.00	720.00	720.00
Levy,Sheva R	Partner/Principal	5/6/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	5/6/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	5/6/2021	T3 - Plan of Adjustment	Review summary of considerations related to Social Security implementation	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/6/2021	T3 - Plan of Adjustment	Summarize via e-mail questions for Proskauer related to pension trust under plan of adjustment	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/6/2021	T3 - Creditor Mediation Support	Redacted	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	5/6/2021	T3 - Creditor Mediation Support	Redacted	0.90	721.00	648.90
Levy,Sheva R	Partner/Principal	5/6/2021	T3 - Long Term Projections	Participate in call with R Tague (EY), S Levy (EY), C Good (EY), M Lopez (FOMB) and C Ortiz (FOMB) to discuss proposed legislative amendments to HB 120 and Act 80 implementation risks	1.10	721.00	793.10
Levy,Sheva R	Partner/Principal	5/6/2021	T3 - Creditor Mediation Support	Redacted	1.70	721.00	1,225.70
Mackie,James	Executive Director	5/6/2021	T3 - Long Term Projections	Review FOMB op-ed piece on Biden GILTI proposal	0.90	810.00	729.00
Mairena,Daisy	Staff	5/6/2021	T3 - Plan of Adjustment	Review BNY Mellon bank statement received on 06/05/2021 for Puerto Rico Public Finance Corporation account ending in X065 for the 03/31/2021 testing period.	0.20	245.00	49.00
Mairena,Daisy	Staff	5/6/2021	T3 - Plan of Adjustment	Review BNY Mellon bank statement received on 06/05/2021 for Puerto Rico Public Finance Corporation account ending in X068 for the 03/31/2021 testing period.	0.20	245.00	49.00
Mairena,Daisy	Staff	5/6/2021	T3 - Plan of Adjustment	Review Land Authority de Puerto Rico account ending in X019 Relativity testing platform review comment to ensure account information is accurate for the March 31, 2021 reporting period.	0.20	245.00	49.00
Mairena,Daisy	Staff	5/6/2021	T3 - Plan of Adjustment	Review Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X035 Relativity testing platform review comment to ensure account information is accurate for the March 31, 2021 reporting period.	0.20	245.00	49.00
Mairena,Daisy	Staff	5/6/2021	T3 - Plan of Adjustment	Analyze account activity for various Public Buildings Authority accounts held at US Bank to identify transfer to IRS payment funds subsequent to the 12/31/2020 reporting period.	0.30	245.00	73.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	5/6/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Banco Popular as of 06/05/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/6/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Traditional Lottery as of 06/05/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/6/2021	T3 - Plan of Adjustment	Analyze Oriental Bank web-platform transaction statements for activity between 11/20/2021 and 06/05/2021 testing periods to obtain information for change in balances for Public Buildings Authority account ending in X006.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/6/2021	T3 - Plan of Adjustment	Analyze US Bank web-platform transaction statements for activity between 11/20/2021 and 06/05/2021 testing periods to obtain information for change in balances for Public Buildings Authority account ending in X006.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/6/2021	T3 - Plan of Adjustment	Prepare analysis of accounts between \$2 million and \$6.9 million for the March 31, 2021 testing period to ensure accounts above the various thresholds have been communicated to counsel.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/6/2021	T3 - Plan of Adjustment	Review the Relativity testing platform review comments for three Municipal Revenue Collection Center (CRIM) accounts held at Banco Popular to ensure account information is accurate for the March 31, 2021 reporting period.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/6/2021	T3 - Plan of Adjustment	Review status for items identified during quality review procedures requiring follow up with Office of Court Administration for the 03/31/21 testing period as of 05/06/21.	1.40	245.00	343.00
Mairena,Daisy	Staff	5/6/2021	T3 - Plan of Adjustment	Prepare request to technology team with detailed parameters for changes required to the Relativity platform as of 05/06/21 to update multiple account fields, including Review Status, Testing fields, Priority Threshold, etc. for accuracy of reporting.	2.60	245.00	637.00
Matla,Jonathan	Senior	5/6/2021	T3 - Long Term Projections	Update the inflation targets in the Fiscal Plan	1.10	445.00	489.50
Matla,Jonathan	Senior	5/6/2021	T3 - Long Term Projections	Review internally modified Fiscal Plan template to begin to compare differences and determine which adjustments will remain or be changed	1.60	445.00	712.00
Matla,Jonathan	Senior	5/6/2021	T3 - Long Term Projections	Analyze CFP Measures line items in the PRIDCO fiscal plan to determine drivers from this years model	1.80	445.00	801.00
Matla,Jonathan	Senior	5/6/2021	T3 - Long Term Projections	Update Fiscal Plan adjustments with additional expense measures	1.80	445.00	801.00
Matla,Jonathan	Senior	5/6/2021	T3 - Long Term Projections	Update current year PRIDCO fiscal plan assumptions tab with correct chart of accounts	2.40	445.00	1,068.00
Matla,Jonathan	Senior	5/6/2021	T3 - Long Term Projections	Analyze Non-Operating Expense line items in the PRIDCO fiscal plan to determine drivers from this years model	2.50	445.00	1,112.50
Matla,Jonathan	Senior	5/6/2021	T3 - Long Term Projections	Analyze Operating Expense line items in the PRIDCO fiscal plan to determine drivers from this years model	2.90	445.00	1,290.50
Meisel,Daniel	Staff	5/6/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and M Canter (EY) and EY team to discuss PBA school analysis update and review key findings.	0.30	245.00	73.50
Meisel,Daniel	Staff	5/6/2021	T3 - Long Term Projections	Participate in call with R Vazquez (PRDE), G Buelvas (PRDE), N Irizarry (FOMB), J Burr (EY), M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss PRDE's leasing process and real estate practices	1.00	245.00	245.00
Meisel,Daniel	Staff	5/6/2021	T3 - Long Term Projections	Provide data to address various requests for PRIDCO portfolio statistics to be used in the PRIDCO Section 205 recommendation letter.	1.70	245.00	416.50
Meisel,Daniel	Staff	5/6/2021	T3 - Long Term Projections	Review various leases to gain a better understanding of what they entailed, including consistencies and variances across leases.	1.80	245.00	441.00
Merchan,Janeth K	Manager	5/6/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review in-scope agencies and assessment activities for Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), A. Chepenik (EY), B. Chevlin (EY) and J. Merchan (EY).	0.50	595.00	297.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Merchan,Janeth K	Manager	5/6/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to develop agency engagement strategies and activities for the Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), B. Chevlin (EY) and J. Merchan(EY).	1.00	595.00	595.00
Moran-Eserski,Javier	Senior	5/6/2021	T3 - Long Term Projections	Update the memo to provide municipalities with more clarity on the American Rescue Plan Act to incorporate additional feedback provided by the team prior to sharing with the government	0.80	445.00	356.00
Mullins,Daniel R	Executive Director	5/6/2021	T3 - Long Term Projections	Review Op-ed of board implications of Biden tax plan	0.90	810.00	729.00
Mullins,Daniel R	Executive Director	5/6/2021	T3 - Long Term Projections	Review Hacienda consolidated data request for FOMB	1.70	810.00	1,377.00
Nagarajan,Snigdha	Staff	5/6/2021	T3 - Long Term Projections	Participate in call with S. Nagarajan (EY) and GDS to discuss DTOP and pBA closed school mapping in Excel	1.00	245.00	245.00
Nagarajan,Snigdha	Staff	5/6/2021	T3 - Long Term Projections	Explore options for plotting PBA and DTOP properties individually	1.30	245.00	318.50
Nagarajan,Snigdha	Staff	5/6/2021	T3 - Long Term Projections	Explore options for plotting PBA and DTOP properties together	1.30	245.00	318.50
Nagarajan,Snigdha	Staff	5/6/2021	T3 - Long Term Projections	Update Excel mapping to ensure only 305 excess properties need to be deleted as opposed to 344 initially	2.10	245.00	514.50
Nagarajan,Snigdha	Staff	5/6/2021	T3 - Long Term Projections	Data inspection of latest DTOP schools sent by client versus existing DTOP owned properties in portfolio and summarizing property information	2.40	245.00	588.00
Neziroski,David	Staff	5/6/2021	T3 - Fee Applications / Retention	Continue to review detail for monthly statement	2.70	245.00	661.50
Panagiotakis,Sofia	Senior Manager	5/6/2021	T3 - Long Term Projections	Review impact of MDRP, Population update, and MOE impact on short term financial projections.	0.60	720.00	432.00
Panagiotakis,Sofia	Senior Manager	5/6/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garilleti (McKinsey), S. O'Rourke (McKinsey), L. Sanchez (McKinsey), C. Good (EY), R. Tan (EY), S. Panagiotakis (EY), J. Burr (EY), S. Sarna (EY) to discuss PayGo allocations in fiscal plan.	0.70	720.00	504.00
Ramirez,Aaron	Senior	5/6/2021	T3 - Long Term Projections	Task 3 - Draft language detailing the benefits (from a municipalities perspective) of using the FCC's minimum service threshold & how this relates to PRs previous standards of coverage.	1.30	445.00	578.50
Ramirez,Aaron	Senior	5/6/2021	T3 - Long Term Projections	Task 3 - Draft language detailing the benefits (from a municipalities perspective) of using the FCC's minimum service threshold & how this relates to PRs previous standards of coverage.	2.30	445.00	1,023.50
Ramirez,Aaron	Senior	5/6/2021	T3 - Long Term Projections	Task 3 - Draft language detailing the benefits (from a municipalities perspective) of using the FCC's minimum service threshold & how this relates to PRs previous standards of coverage.	2.40	445.00	1,068.00
Ramirez,Aaron	Senior	5/6/2021	T3 - Long Term Projections	Task 3 - Draft language detailing the benefits (from a municipalities perspective) of using the FCC's minimum service threshold & how this relates to PRs previous standards of coverage.	3.10	445.00	1,379.50
Ramirez,Jessica I.	Senior	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Department of Justice – Office of Inspector General at Banco Popular as of the 03/31/21 testing period.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	5/6/2021	T3 - Plan of Adjustment	Prepare email request to Department of Treasury to follow up on outstanding information related to restriction information as of 06/05/2021 for 03/31/2021 testing period cash balances requests.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	5/6/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Department of Treasury to follow up on outstanding information related to restriction information as of 06/05/2021 for 03/31/2021 testing period cash balances requests.	0.60	445.00	267.00
Ramirez,Jessica I.	Senior	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 18 of 75 account balances held by the Office of Court Administration at Banco Santander as of the 03/31/21 testing period.	1.10	445.00	489.50
Ramirez,Jessica I.	Senior	5/6/2021	T3 - Plan of Adjustment	Prepare analysis with status of accounts with outstanding balances as of 06/05/2021 to assess impact for the 03/31/2021 testing period.	1.10	445.00	489.50
Ramirez,Jessica I.	Senior	5/6/2021	T3 - Plan of Adjustment	Prepare supporting documents for a sample of five accounts for quality review for the 03/31/2021 reporting period.	2.40	445.00	1,068.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	5/6/2021	T3 - Plan of Adjustment	Review Relativity workspace data export analysis as of 06/05/2021 for accurate reporting of 03/31/2021 testing period cash balances.	2.70	445.00	1,201.50
Sanchez-Riveron, Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Automobile Accident Compensation Administration at Northern Trust as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Company for the Integral Development of the Cantera Peninsula at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Comprehensive Cancer Center at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Department of Treasury at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Department of Treasury at First Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Forensics Science Bureau at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Office of the Solicitor - Special Independent Prosecutor at First Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Statistics Institute of PR at First Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 2 account balances held by the Public Housing Administration at First Bank as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 2 of 2 account balances held by the Department of Labor and Human Resources at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 3 of 3 account balances held by the Highway and Transportation Authority at Banco Santander as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 2 account balances held by the Department of Labor and Human Resources at Northern Trust as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Department of Housing at First Bank as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the Department of Treasury at Banco Santander as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 3 of 3 account balances held by the PR Federal Affairs Administration at Citibank as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 4 of 4 account balances held by the Office of Legislative Services at First Bank as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 3 of 3 account balances held by the Tourism Company at Scotiabank as of the 03/31/21 testing period.	0.20	245.00	49.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 2 to 8 of 8 account balances held by the Electric Power Authority (PREPA) at Banco Santander as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 22 to 26 of 26 account balances held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of the 03/31/21 testing period.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 6 of 6 account balances held by the Public Housing Administration at BNY Mellon as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 8 of 8 account balances held by the Puerto Rico Municipal Finance Agency at Banco Popular as of the 03/31/21 testing period.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	5/6/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 14 to 72 of 72 account balances held by the Housing Financing Authority at Banco Popular as of the 03/31/21 testing period.	2.20	245.00	539.00
Santambrogio,Juan	Executive Director	5/6/2021	T3 - Long Term Projections	Prepare draft letter to COFINA regarding notice of violation on budget submission	0.30	810.00	243.00
Santambrogio,Juan	Executive Director	5/6/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review in-scope agencies and assessment activities for Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), A. Chepenik (EY), B. Chevlin (EY) and J. Merchan (EY).	0.50	810.00	405.00
Santambrogio,Juan	Executive Director	5/6/2021	T3 - Plan of Adjustment	Review calculations of expected recoveries to 330 centers based on potential settlement	0.60	810.00	486.00
Santambrogio,Juan	Executive Director	5/6/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to develop agency engagement strategies and activities for the Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), B. Chevlin (EY) and J. Merchan(EY).	1.00	810.00	810.00
Santambrogio,Juan	Executive Director	5/6/2021	T3 - Long Term Projections	Review analysis of projected surplus / deficit estimates based on latest fiscal plan and MOE requirements	1.20	810.00	972.00
Santambrogio,Juan	Executive Director	5/6/2021	T3 - Long Term Projections	Analyze five year projections including walk from the certified Fiscal Plan to a preliminary Fiscal Plan projection based on certain assumptions	1.30	810.00	1,053.00
Sarna,Shavi	Senior Manager	5/6/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garilleti (McKinsey), S. O'Rourke (McKinsey), L. Sanchez (McKinsey), C. Good (EY), R. Tan (EY), S. Panagiotakis (EY), J. Burr (EY), S. Sarna (EY) to discuss PayGo allocations in fiscal plan.	0.70	720.00	504.00
Sarna,Shavi	Senior Manager	5/6/2021	T3 - Creditor Mediation Support	Redacted	1.50	720.00	1,080.00
Soutendijk,Tyler	Staff	5/6/2021	T3 - Long Term Projections	Research Tax Credit for Creative Industries in Act 40 legislation prior to 2020	0.90	245.00	220.50
Soutendijk,Tyler	Staff	5/6/2021	T3 - Long Term Projections	Analyze Growth Opportunity Sectors for 4-Digit NAICS industries in the Puerto Rican economy	1.90	245.00	465.50
Stricklin,Todd	Senior	5/6/2021	T3 - Creditor Mediation Support	Redacted	0.60	405.00	243.00
Stricklin,Todd	Senior	5/6/2021	T3 - Creditor Mediation Support	Redacted	0.90	405.00	364.50
Stricklin,Todd	Senior	5/6/2021	T3 - Creditor Mediation Support	Redacted	1.20	405.00	486.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stricklin,Todd	Senior	5/6/2021	T3 - Creditor Mediation Support	Redacted	1.40	405.00	567.00
Tague,Robert	Executive Director	5/6/2021	T3 - Plan of Adjustment	Participate in call with R. Tague (EY), P. Possinger (Proskauer) to discuss historical VTP programs and potential impact to POA/DS.	0.10	810.00	81.00
Tague,Robert	Executive Director	5/6/2021	T3 - Long Term Projections	Finalize PREPA open items and agenda for weekly status call with FOMB	0.30	810.00	243.00
Tague,Robert	Executive Director	5/6/2021	T3 - Long Term Projections	Review draft of PREPA 104 letter to provide comments	0.40	810.00	324.00
Tague,Robert	Executive Director	5/6/2021	T3 - Long Term Projections	Add revisions to PREPA 104 letters	0.70	810.00	567.00
Tague,Robert	Executive Director	5/6/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Tague,Robert	Executive Director	5/6/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Tague,Robert	Executive Director	5/6/2021	T3 - Long Term Projections	Participate in call with R Tague (EY), S Levy (EY), C Good (EY), M Lopez (FOMB) and C Ortiz (FOMB) to discuss proposed legislative amendments to HB 120 and Act 80 implementation risks	1.10	810.00	891.00
Tague,Robert	Executive Director	5/6/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Tague,Robert	Executive Director	5/6/2021	T3 - Long Term Projections	Review edited POA including latest Proskauer edits to same	1.80	810.00	1,458.00
Tan,Riyandi	Manager	5/6/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garileti (McKinsey), S. O'Rourke (McKinsey), L. Sanchez (McKinsey), C. Good (EY), R. Tan (EY), S. Panagiotakis (EY), J. Burr (EY), S. Sarna (EY) to discuss PayGo allocations in fiscal plan.	0.70	595.00	416.50
Thomas,Richard I	Partner/Principal	5/6/2021	T3 - Plan of Adjustment	Perform additional quality review of the update to the Debtors' Cash Section of the POA DS on 06/05/2021 for the amended filing with updated information for the 12/31/2020 reporting period.	0.90	870.00	783.00
Venkatraman,Ramachandran	Executive Director	5/6/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review in-scope agencies and assessment activities for Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), A. Chepenik (EY), B. Chevin (EY) and J. Merchan (EY).	0.50	810.00	405.00
Venkatraman,Ramachandran	Executive Director	5/6/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to develop agency engagement strategies and activities for the Civil Service Reform Pilot related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), B. Chevin (EY) and J. Merchan(EY).	1.00	810.00	810.00
Venkatramanan,Siddhu	Manager	5/6/2021	T3 - Plan of Adjustment	Perform analysis to identify action items after updates are implemented to the Relativity testing platform, to ensure accurate testing of account balances as of 06/05/2021	1.20	595.00	714.00
Yodice,Frank	Senior	5/6/2021	T3 - Long Term Projections	Prepare email providing overview of AAFAF COVID Emergency funding and related updates to total allocations and disbursements	0.30	445.00	133.50
Yodice,Frank	Senior	5/6/2021	T3 - Plan of Adjustment	Update Disclosure statement source tracking file with additional sources to reflect updates made to the disaster relief section of the document	0.40	445.00	178.00
Yodice,Frank	Senior	5/6/2021	T3 - Plan of Adjustment	Participate in call with E. Heath (EY), K. Jacobsen (EY), and F. Yodice (EY) to discuss McKinsey's updates and comments on the Disclosure Statement	0.60	445.00	267.00
Yodice,Frank	Senior	5/6/2021	T3 - Long Term Projections	Review discrepancy between the HHS Provider relief fund source data provided on the agency website and reconcile with our COVID relief breakdown file.	2.40	445.00	1,068.00
Zhao,Leqi	Senior	5/6/2021	T3 - Long Term Projections	Refine analysis of corporate income tax by all state and local governments in the US to sort by total revenue for Puerto Rico corporate income tax analysis	1.90	445.00	845.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Zhao,Leqi	Senior	5/6/2021	T3 - Long Term Projections	Refine calculations of corporate income tax by all state and local governments in the US to sort by total revenue for Puerto Rico corporate income tax analysis	2.10	445.00	934.50
Zipfel,Nathan	Staff	5/6/2021	T3 - Long Term Projections	Research HR2 energy-related work retraining funding provisions; Edit HR2 Internal findings summary deck	1.60	245.00	392.00
Ban,Menuka	Manager	5/7/2021	T3 - Long Term Projections	Compare cash grants data prior version being used to conduct the analysis with recently released data to check if the summary of results changed	0.60	595.00	357.00
Ban,Menuka	Manager	5/7/2021	T3 - Long Term Projections	Review U.S. Tax Changes Op-ed piece to ensure changes were incorporated correctly	0.60	595.00	357.00
Ban,Menuka	Manager	5/7/2021	T3 - Long Term Projections	Prepare framework for the Doing Business and Ease of Paying Taxes- Overview presentation slides	2.10	595.00	1,249.50
Barati Stec,Izabella	Manager	5/7/2021	T3 - Long Term Projections	Review the doing business slide deck slides on PFM and revenue administration	1.60	595.00	952.00
Barati Stec,Izabella	Manager	5/7/2021	T3 - Long Term Projections	Research the film tax credits of island economies	1.80	595.00	1,071.00
Barati Stec,Izabella	Manager	5/7/2021	T3 - Long Term Projections	Research the film tax credit in Puerto Rico, how the various acts regulating such credits are connected and overlapping, creating a fluid situation.	2.10	595.00	1,249.50
Barati Stec,Izabella	Manager	5/7/2021	T3 - Long Term Projections	Edit the "doing Business" slide deck	2.40	595.00	1,428.00
Berger,Daniel L.	Manager	5/7/2021	T3 - Long Term Projections	Prepare additional slides for the doing business slide deck on tax compliance / the associated costs of compliance to the tax code for businesses	1.20	595.00	714.00
Berger,Daniel L.	Manager	5/7/2021	T3 - Long Term Projections	Prepare additional slide on working group goals and process of achieving goals from best practices developed by the research	1.40	595.00	833.00
Berger,Daniel L.	Manager	5/7/2021	T3 - Long Term Projections	Prepare slides for doing business report on the framework of the working group	1.70	595.00	1,011.50
Berger,Daniel L.	Manager	5/7/2021	T3 - Long Term Projections	Review documents from IMF, McKinsey and other sources to inform slide deck on ease of doing business	1.70	595.00	1,011.50
Burr,Jeremy	Manager	5/7/2021	T3 - Long Term Projections	Participate in meeting with V Bernal (FOMB), V Chemtob (EY) and J Burr (EY) to discuss next steps with the PRIDCO fiscal plan certification	0.30	595.00	178.50
Burr,Jeremy	Manager	5/7/2021	T3 - Long Term Projections	Prepare summary of the restricted cash accounts for PRIDCO to discuss the amended complaint by bondholders	0.30	595.00	178.50
Burr,Jeremy	Manager	5/7/2021	T3 - Long Term Projections	Participate in meeting with V Chemtob (EY) and J Burr (EY) to discuss the PRIDCO bondholder's amended complaint and response by the FOMB	0.40	595.00	238.00
Burr,Jeremy	Manager	5/7/2021	T3 - Long Term Projections	Prepare feedback on sources of information for PRIDCO's outstanding obligations to support requests from Natalie Jaresko	0.40	595.00	238.00
Burr,Jeremy	Manager	5/7/2021	T3 - Long Term Projections	Review the summary amended complaint from Goldentree regarding the PRIDCO defaulted bonds	0.40	595.00	238.00
Burr,Jeremy	Manager	5/7/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to discuss PRIDCO 2021 Fiscal Plan submission assumptions	0.70	595.00	416.50
Canter,Matthew Alan	Manager	5/7/2021	T3 - Long Term Projections	Communicate with EY team about PRIDCO CapEx reserve study summary and SOW	0.30	595.00	178.50
Canter,Matthew Alan	Manager	5/7/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Edwards (EY), D Meisel (EY), H Peltz (EY) and J Federer (EY) to discuss PRIDCO CapEx reserve study and potential SOW	0.40	595.00	238.00
Canter,Matthew Alan	Manager	5/7/2021	T3 - Long Term Projections	Participate in working meeting with A. Chepenik (EY), V. Chemtob (EY), E. Heath (EY), M. Canter (EY) regarding diligence on PRIDCO debt collateral.	0.40	595.00	238.00
Canter,Matthew Alan	Manager	5/7/2021	T3 - Long Term Projections	Respond to questions from EY Team about PRIDCO summary and potential SOW	0.60	595.00	357.00
Canter,Matthew Alan	Manager	5/7/2021	T3 - Long Term Projections	Participate in PRIDCO all-hands call	0.70	595.00	416.50
Canter,Matthew Alan	Manager	5/7/2021	T3 - Long Term Projections	Participate in meeting with FOMB Members, Citi, Proskauer, A. Chepenik (EY), V Chemtob (EY), E. Heath (EY), and M. Canter (EY) to discuss the PRIDCO capital structure and associated collateral.	0.80	595.00	476.00
Canter,Matthew Alan	Manager	5/7/2021	T3 - Long Term Projections	Review PRIDCO portfolio data for various stratifications for CapEx reserve study	0.90	595.00	535.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	5/7/2021	T3 - Creditor Mediation Support	Redacted	0.10	595.00	59.50
Chan,Jonathan	Manager	5/7/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Chan,Jonathan	Manager	5/7/2021	T3 - Plan of Adjustment	Review additional comments from Proskauer as of 07/05/2021 on the Debtors' Cash Section of the Disclosure Statement with updated 12/31/2021 cash balances.	0.30	595.00	178.50
Chan,Jonathan	Manager	5/7/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Chawla,Sonia	Manager	5/7/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Chemtob,Victor	Senior Manager	5/7/2021	T3 - Creditor Mediation Support	Redacted	0.20	720.00	144.00
Chemtob,Victor	Senior Manager	5/7/2021	T3 - Long Term Projections	Participate in meeting with V Bernal (FOMB), V Chemtob (EY) and J Burr (EY) to discuss next steps with the PRIDCO fiscal plan certification	0.30	720.00	216.00
Chemtob,Victor	Senior Manager	5/7/2021	T3 - Long Term Projections	Participate in meeting with V Chemtob (EY) and J Burr (EY) to discuss the PRIDCO bondholder's amended complaint and response by the FOMB	0.40	720.00	288.00
Chemtob,Victor	Senior Manager	5/7/2021	T3 - Long Term Projections	Participate in working meeting with A. Chepenik (EY), V. Chemtob (EY), E. Heath (EY), M. Canter (EY) regarding diligence on PRIDCO debt collateral.	0.40	720.00	288.00
Chemtob,Victor	Senior Manager	5/7/2021	T3 - Long Term Projections	Participate in meeting with FOMB Members, Citi, Proskauer, A. Chepenik (EY), V Chemtob (EY), E. Heath (EY), and M. Canter (EY) to discuss the PRIDCO capital structure and associated collateral.	0.80	720.00	576.00
Chemtob,Victor	Senior Manager	5/7/2021	T3 - Long Term Projections	Review and analyze restricted versus unrestricted cash balances at PRIDCO	0.80	720.00	576.00
Chemtob,Victor	Senior Manager	5/7/2021	T3 - Long Term Projections	Review and analyze GDB loan documents to understand asset collateral	1.40	720.00	1,008.00
Chepenik,Adam Brandon	Partner/Principal	5/7/2021	T3 - Long Term Projections	Call with A Christian (EY) A Chepenik (EY) E Heath (EY) N Zipfel (EY) J Santambrogio (EY) to discuss existing and proposed Federal programs for PREPA workforce retraining	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	5/7/2021	T3 - Long Term Projections	Participate in call with M Reicher (FOMB) and A. Chepenik (EY) to discuss pension rollout	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	5/7/2021	T3 - Long Term Projections	Participate in working meeting with A. Chepenik (EY), V. Chemtob (EY), E. Heath (EY), M. Canter (EY) regarding diligence on PRIDCO debt collateral.	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	5/7/2021	T3 - Long Term Projections	Continue to edit GILTI letter	0.90	870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	5/7/2021	T3 - Long Term Projections	Participate in meeting with FOMB Members, Citi, Proskauer, A. Chepenik (EY), V Chemtob (EY), E. Heath (EY), and M. Canter (EY) to discuss the PRIDCO capital structure and associated collateral.	0.90	870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	5/7/2021	T3 - Long Term Projections	Participate in FOMB strategy session with board members led by N Jaresko (FOMB) to discuss appropriations. EY participants: A Chepenik (EY), S Sarna (EY), J Santambrogio (EY), S Panagiotakis (EY)	2.20	870.00	1,914.00
Chevlin,Benjamin	Staff	5/7/2021	T3 - Long Term Projections	Review and compile key takeaways and action items to ensure alignment around upcoming activities and actions regarding the OCFO - at the request of FOMB/EY	1.20	245.00	294.00
Chevlin,Benjamin	Staff	5/7/2021	T3 - Long Term Projections	Participate in meeting with EY, John Hill and FOMB to review Civil Service Reform Pilot activities and agency engagement strategies and alignment with OCFO efforts related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), B. Chevlin (EY) and J. Merchan (EY).	1.30	245.00	318.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chevlin,Benjamin	Staff	5/7/2021	T3 - Long Term Projections	First draft of kick-off deck, sharing scope, objectives, timeline, and implementation plan with FOMB and government sponsors	1.80	245.00	441.00
Christian,Adam	Senior Manager	5/7/2021	T3 - Long Term Projections	Call with A Christian (EY) A Chepenik (EY) E Heath (EY) N Zipfel (EY) J Santambrogio (EY) to discuss existing and proposed Federal programs for PREPA workforce retraining	0.40	720.00	288.00
Dubinsky,Shawn	Manager	5/7/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Dubinsky,Shawn	Manager	5/7/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	5/7/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	5/7/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	5/7/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	5/7/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Dubinsky,Shawn	Manager	5/7/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Dubinsky,Shawn	Manager	5/7/2021	T3 - Creditor Mediation Support	Redacted	1.70	595.00	1,011.50
Edwards,Daniel	Manager	5/7/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Edwards (EY), D Meisel (EY), H Peltz (EY) and J Federer (EY) to discuss PRIDCO CapEx reserve study and potential SOW	0.40	595.00	238.00
Federer,Joshua Lee	Staff	5/7/2021	T3 - Long Term Projections	Incorporate feedback provided by M Magrans (EY) on PRIDCO Section 205 recommendation letter	0.30	245.00	73.50
Federer,Joshua Lee	Staff	5/7/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Edwards (EY), D Meisel (EY), H Peltz (EY) and J Federer (EY) to discuss PRIDCO CapEx reserve study and potential SOW	0.40	245.00	98.00
Federer,Joshua Lee	Staff	5/7/2021	T3 - Long Term Projections	Prepare a weekly status update which includes key milestones, expected deliverable timing, and outstanding information on schools deliverable for EY leadership and FOMB	1.40	245.00	343.00
Good JR,Clark E	Manager	5/7/2021	T3 - Creditor Mediation Support	Redacted	0.20	519.00	103.80
Good JR,Clark E	Manager	5/7/2021	T3 - Plan of Adjustment	Participate in call with S Levy (EY) and C Good (EY) to GANNT chart for Social Security implementation steps	0.40	519.00	207.60
Good JR,Clark E	Manager	5/7/2021	T3 - Plan of Adjustment	Prepare executive summary outlining key issues facing implementation in the SSWG project plan analysis	0.40	519.00	207.60
Good JR,Clark E	Manager	5/7/2021	T3 - Plan of Adjustment	Prepare slide summarizing the key milestones in the SSWG implementation plan	0.40	519.00	207.60
Good JR,Clark E	Manager	5/7/2021	T3 - Plan of Adjustment	Review the overall flow of the GANNT chart including reorganization to better align with presentation in the Fiscal Plan	0.40	519.00	207.60

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	5/7/2021	T3 - Plan of Adjustment	Prepare PowerPoint slide deck appendix outlining each of the steps in the GANNT chart	0.70	519.00	363.30
Good JR,Clark E	Manager	5/7/2021	T3 - Plan of Adjustment	Revise SSWG GANNT chart to identify evidence needed in order to show the completion of each step in the GANNT chart	0.90	519.00	467.10
Good JR,Clark E	Manager	5/7/2021	T3 - Plan of Adjustment	Participate in working session call with C Ortiz (FOMB) and C Good (EY) to develop overall plan for key items in the Social Security Working Group GANNT chart	1.30	519.00	674.70
Good JR,Clark E	Manager	5/7/2021	T3 - Plan of Adjustment	Review the completion dates (including party responsible for completion) for each step in the SSWG GANNT chart	1.30	519.00	674.70
Good JR,Clark E	Manager	5/7/2021	T3 - Plan of Adjustment	Revise SSWG GANNT chart based on feedback from C Ortiz (FOMB) to detail out steps needed to meet each major implementation goal laid out in the Fiscal Plan	1.60	519.00	830.40
Good JR,Clark E	Manager	5/7/2021	T3 - Creditor Mediation Support	Redacted	1.70	519.00	882.30
Gregoire,Alexandra	Manager	5/7/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Edwards (EY), D Meisel (EY), H Peltz (EY) and J Federer (EY) to discuss PRIDCO CapEx reserve study and potential SOW	0.40	595.00	238.00
Gregoire,Alexandra	Manager	5/7/2021	T3 - Long Term Projections	Spent time reviewing and working on final deliverable with new insights provided by the PRDE call on 5/6/2021.	4.00	595.00	2,380.00
Heath,Emma	Senior Manager	5/7/2021	T3 - Long Term Projections	Participate in call with M. Lopez (FOMB) and E Heath (EY) regarding MOE requirements.	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/7/2021	T3 - Long Term Projections	Call with A Christian (EY) A Chepenik (EY) E Heath (EY) N Zipfel (EY) J Santambrogio (EY) to discuss existing and proposed Federal programs for PREPA workforce retraining	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/7/2021	T3 - Long Term Projections	Email to M. Lopez (FOMB) regarding disaster aid loan program guidelines.	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/7/2021	T3 - Long Term Projections	Participate in working meeting with A. Chepenik (EY), V. Chemtob (EY), E. Heath (EY), M. Canter (EY) regarding diligence on PRIDCO debt collateral.	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/7/2021	T3 - Long Term Projections	Prepare for call with FOMB regarding PRIDCO litigation	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/7/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY) and F. Yodice (EY) to discuss COVID relief spending and tracking template	0.50	720.00	360.00
Heath,Emma	Senior Manager	5/7/2021	T3 - Long Term Projections	Participate in meeting with FOMB Members, Citi, Proskauer, A. Chepenik (EY), V Chemtob (EY), E. Heath (EY), and M. Canter (EY) to discuss the PRIDCO capital structure and associated collateral.	0.80	720.00	576.00
Heath,Emma	Senior Manager	5/7/2021	T3 - Long Term Projections	Review PRIDCO debt materials related to GDB loans.	0.80	720.00	576.00
Jacobsen,Katherine Anne	Senior	5/7/2021	T3 - Plan of Adjustment	Draft email requesting sources for data points in the Disclosure Statement on fiscal measures in Act 66-2014	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	5/7/2021	T3 - Long Term Projections	Prepare the Paycheck Protection Program and Health Care Enhancement Act's CDC activities' allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	5/7/2021	T3 - Long Term Projections	Prepare the Paycheck Protection Program and Health Care Enhancement Act's National Institute of Health allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	5/7/2021	T3 - Long Term Projections	Prepare the CARES Act's Home Energy allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	5/7/2021	T3 - Long Term Projections	Prepare the Paycheck Protection Program and Health Care Enhancement Act's Community Health Center allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	5/7/2021	T3 - Plan of Adjustment	Review source documents provided by McKinsey for the data room related to the updates to the Disclosure Statement fiscal plan sections	0.30	445.00	133.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen, Katherine Anne	Senior	5/7/2021	T3 - Long Term Projections	Prepare the CARES Act's Child Care and Development Block Grant allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.40	445.00	178.00
Jacobsen, Katherine Anne	Senior	5/7/2021	T3 - Long Term Projections	Prepare the CARES Act's Public health and social services fund allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.40	445.00	178.00
Jacobsen, Katherine Anne	Senior	5/7/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY) and F. Yodice (EY) to discuss COVID relief spending and tracking template	0.50	445.00	222.50
Jacobsen, Katherine Anne	Senior	5/7/2021	T3 - Long Term Projections	Prepare the CARES Act's Aging and Disability Services allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.60	445.00	267.00
Jacobsen, Katherine Anne	Senior	5/7/2021	T3 - Long Term Projections	Reconcile the Department of Health and Human Services' Paycheck Protection Program and Health Care Enhancement Act allocations provided by agency source documents to the HHS TAGGS database website for Covid relief funding allocations	0.70	445.00	311.50
Jacobsen, Katherine Anne	Senior	5/7/2021	T3 - Long Term Projections	Reconcile the Department of Health and Human Services' CARES Act allocations provided by agency source documents to the HHS TAGGS database website for Covid relief funding allocations	1.10	445.00	489.50
Jacobsen, Katherine Anne	Senior	5/7/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to Department of Health and Human Services in the CRRSA Act Division N	1.20	445.00	534.00
Jacobsen, Katherine Anne	Senior	5/7/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to Department of Health and Human Services in the Paycheck Protection Program and Health Care Enhancement Act	1.60	445.00	712.00
Kebhaj, Suhaib	Senior	5/7/2021	T3 - Long Term Projections	Review slides with state experience of coordinated tax administration	0.40	445.00	178.00
Kebhaj, Suhaib	Senior	5/7/2021	T3 - Long Term Projections	Draft slide on coordinated tax administration with focus on benefits of centralized administration	1.00	445.00	445.00
Kebhaj, Suhaib	Senior	5/7/2021	T3 - Long Term Projections	Provide guidance on preparation of slide deck on doing business paying taxes	1.20	445.00	534.00
Kebhaj, Suhaib	Senior	5/7/2021	T3 - Long Term Projections	Draft slide on coordinated tax administration with focus on benefits of decentralized administration	1.40	445.00	623.00
Kebhaj, Suhaib	Senior	5/7/2021	T3 - Long Term Projections	Prepare overview slide on doing business and paying taxes including a comparison to performance in these areas to Latin America and US	1.40	445.00	623.00
Kebhaj, Suhaib	Senior	5/7/2021	T3 - Long Term Projections	Draft slide with providing overview of coordinated tax administration and areas of tax policy where it would be beneficial	1.60	445.00	712.00
Kleine, Andrew	Senior Manager	5/7/2021	T3 - Long Term Projections	Participate in meeting with EY, John Hill and FOMB to review Civil Service Reform Pilot activities and agency engagement strategies and alignment with OCFO efforts related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), B. Chevin (EY) and J. Merchan (EY).	1.30	720.00	936.00
Lavrov, Eugene	Senior Manager	5/7/2021	T3 - Long Term Projections	Review and address latest comments and questions regarding 21st Century Technical / Business RFP	0.20	720.00	144.00
Lavrov, Eugene	Senior Manager	5/7/2021	T3 - Long Term Projections	Review FOMB Tax opinion	0.80	720.00	576.00
Levy, Sheva R	Partner/Principal	5/7/2021	T3 - Plan of Adjustment	Participate in call with S Levy (EY) and C Good (EY) to GANNT chart for Social Security implementation steps	0.40	721.00	288.40
Levy, Sheva R	Partner/Principal	5/7/2021	T3 - Long Term Projections	Review FOMB updates to deck summarizing CW analysis of Act 80	0.40	721.00	288.40
Levy, Sheva R	Partner/Principal	5/7/2021	T3 - Creditor Mediation Support	Redacted	1.70	721.00	1,225.70

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	5/7/2021	T3 - Creditor Mediation Support	Redacted	2.70	721.00	1,946.70
Mackie,James	Executive Director	5/7/2021	T3 - Long Term Projections	Review US owned businesses in Puerto Rico	0.10	810.00	81.00
Mackie,James	Executive Director	5/7/2021	T3 - Long Term Projections	Review tax data for US owned businesses in Puerto Rico	0.40	810.00	324.00
Mairena,Daisy	Staff	5/7/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss updates to the request being sent to technology team for the March 31, 2021 reporting period.	0.20	245.00	49.00
Mairena,Daisy	Staff	5/7/2021	T3 - Plan of Adjustment	Analyze account activity for Public Buildings Authority account ending in X019 related to balance transfers in preparation of the 09/30/2020 cash balances report.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/7/2021	T3 - Plan of Adjustment	Analyze account activity for Public Buildings Authority account ending in X578 related to balance transfers in preparation of the 09/30/2020 cash balances report.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/7/2021	T3 - Plan of Adjustment	Analyze account activity for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X019 related to balance transfers in preparation of the 03/31/2021 cash balances report.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/7/2021	T3 - Plan of Adjustment	Analyze account activity for three Office of Court Administration accounts held at Banco Santander, as it relates to balance transfers in preparation of the 03/31/2021 cash balances report.	0.90	245.00	220.50
Mairena,Daisy	Staff	5/7/2021	T3 - Plan of Adjustment	Review status for items identified during quality review procedures requiring follow up with Council of Occupational Development & Human Resources (CDORH) for the 03/31/21 testing period as of 05/07/21.	0.90	245.00	220.50
Mairena,Daisy	Staff	5/7/2021	T3 - Plan of Adjustment	Review file names of received documents as of 07/05/2021 to ensure correct linkage of documents to accounts in upload process to Relativity platform for accurate testing of account balances.	1.10	245.00	269.50
Mairena,Daisy	Staff	5/7/2021	T3 - Plan of Adjustment	Review Relativity platform for changes required to account fields as of 07/05/2021 to efficiently meet reporting needs.	1.20	245.00	294.00
Mairena,Daisy	Staff	5/7/2021	T3 - Plan of Adjustment	Perform analysis of significant changes in cash balances between the 12/31/2020 and 03/31/2021 reporting periods for an additional sample of Public Corporation accounts to identify if follow-up with the account holder and/or financial institution is needed as of 07/05/2021.	2.80	245.00	686.00
Matla,Jonathan	Senior	5/7/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to discuss PRIDCO 2021 Fiscal Plan submission assumptions	0.70	445.00	311.50
Matla,Jonathan	Senior	5/7/2021	T3 - Long Term Projections	Update inflation targets for PRIDCO 2021 fiscal plan baseline and post-measures tabs	0.70	445.00	311.50
Matla,Jonathan	Senior	5/7/2021	T3 - Long Term Projections	Review PRIDCO employee expense build to determine payroll discrepancies	1.30	445.00	578.50
Matla,Jonathan	Senior	5/7/2021	T3 - Long Term Projections	Review PRIDCO revenue build to determine rent income discrepancies	1.80	445.00	801.00
Matla,Jonathan	Senior	5/7/2021	T3 - Long Term Projections	Review PRIDCO 2020 fiscal plan assumptions tab to determine variances	2.10	445.00	934.50
Matla,Jonathan	Senior	5/7/2021	T3 - Long Term Projections	Relink assumptions tab to PRIDCO 2021 fiscal plan baseline and post-measures tabs	2.80	445.00	1,246.00
Meisel,Daniel	Staff	5/7/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Edwards (EY), D Meisel (EY), H Peltz (EY) and J Federer (EY) to discuss PRIDCO Capex reserve study and potential SOW.	0.40	245.00	98.00
Meisel,Daniel	Staff	5/7/2021	T3 - Long Term Projections	Abstract lease terms related to operating and equipment payment structures and integrated into a slide for the Puerto Rico School Analysis PowerPoint.	1.10	245.00	269.50
Meisel,Daniel	Staff	5/7/2021	T3 - Long Term Projections	Integrate the relevant portfolio analysis to create a slide analyzing the variances in payments by year of construction for the Puerto Rico School Analysis PowerPoint.	1.10	245.00	269.50
Meisel,Daniel	Staff	5/7/2021	T3 - Long Term Projections	Perform analysis to compare rental payments from leases to PBA provided dataset.	1.20	245.00	294.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Meisel, Daniel	Staff	5/7/2021	T3 - Long Term Projections	Abstract lease terms related to debt payment structures and integrated into a slide for the Puerto Rico School Analysis PowerPoint that highlights the need to amend leases.	1.30	245.00	318.50
Meisel, Daniel	Staff	5/7/2021	T3 - Long Term Projections	Abstract lease terms related to expense reimbursement structures and integrated into a slide for the Puerto Rico School Analysis PowerPoint.	1.50	245.00	367.50
Merchan, Janeth K	Manager	5/7/2021	T3 - Long Term Projections	Participate in meeting with EY, John Hill and FOMB to review Civil Service Reform Pilot activities and agency engagement strategies and alignment with OCFO efforts related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), B. Chevlin (EY) and J. Merchan (EY).	1.30	595.00	773.50
Moran-Eserski, Javier	Senior	5/7/2021	T3 - Long Term Projections	Review the updated letter re: FY21 PayGo payment plans to provide feedback to the client prior to sharing the letter with legal counsel	0.30	445.00	133.50
Moran-Eserski, Javier	Senior	5/7/2021	T3 - Long Term Projections	Participate in a call with the municipality of Maricao, ERS, FOMB, and J. Moran-Eserski (EY) to discuss the municipality's PayGo debt and the next steps to finalize the payment plan to ensure the Commonwealth FP paygo is achieved	1.00	445.00	445.00
Mullins, Daniel R	Executive Director	5/7/2021	T3 - Long Term Projections	Review slide deck on experiences of state revenue administration	1.20	810.00	972.00
Mullins, Daniel R	Executive Director	5/7/2021	T3 - Long Term Projections	Review revenue administration development of objectives, process of achieving them, and role of working group for N. Jaresko (FOMB)	1.30	810.00	1,053.00
Nagarajan, Snigdha	Staff	5/7/2021	T3 - Long Term Projections	Participate in a call with S. Nagarajan (EY) and GDS to update on dashboard changes	0.50	245.00	122.50
Nagarajan, Snigdha	Staff	5/7/2021	T3 - Long Term Projections	Summarize reconciliation findings highlighting deleted DTOP properties in PRIDCO dashboard for analysis	1.20	245.00	294.00
Nagarajan, Snigdha	Staff	5/7/2021	T3 - Long Term Projections	Incorporate findings into updated version of dashboard	1.30	245.00	318.50
Nagarajan, Snigdha	Staff	5/7/2021	T3 - Long Term Projections	Prepare reconciliation file that matches each of the DTOP properties in Lista; file with the 2020-2021 documents	2.00	245.00	490.00
Nagarajan, Snigdha	Staff	5/7/2021	T3 - Long Term Projections	Prepare manual for PRIDCO dashboard to be used by client on CFP	3.60	245.00	882.00
Neziroski, David	Staff	5/7/2021	T3 - Fee Applications / Retention	Prepare interim narrative for filing	1.60	245.00	392.00
Panagiotakis, Sofia	Senior Manager	5/7/2021	T3 - Long Term Projections	Participate in FOMB strategy session with board members led by N Jaresko (FOMB) to discuss appropriations. EY participants: A Chepenik (EY), S Sarna (EY), J Santambrogio (EY), S Panagiotakis (EY)	2.20	720.00	1,584.00
Peltz, Harrison	Staff	5/7/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Edwards (EY), D Meisel (EY), H Peltz (EY) and J Federer (EY) to discuss PRIDCO CapEx reserve study and potential SOW	0.40	245.00	98.00
Ramirez, Jessica I.	Senior	5/7/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss updates to the request being sent to technology team for the March 31, 2021 reporting period.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	5/7/2021	T3 - Plan of Adjustment	Review request to technology team with detailed parameters for changes required to the Relativity platform as of 07/05/2021 to update relativity fields, including the 3/31/2021 threshold field for accurate reporting.	0.90	445.00	400.50
Ramirez, Jessica I.	Senior	5/7/2021	T3 - Plan of Adjustment	Review Relativity workspace data as of 07/05/2021 to reconcile changes in number of accounts for accurate reporting of the 03/31/2021 testing period.	2.80	445.00	1,246.00
Ramirez, Jessica I.	Senior	5/7/2021	T3 - Plan of Adjustment	Review Relativity workspace for fields that require updates as of 07/05/2021 for accurate reporting of cash balances.	2.80	445.00	1,246.00
Ramirez, Jessica I.	Senior	5/7/2021	T3 - Plan of Adjustment	Update unresponsive agencies list to include new information received from agencies which responded to 03/31/2021 testing period requests between 05/01/2021 and 07/05/2021.	2.80	445.00	1,246.00
Sanchez-Riveron, Déborah	Staff	5/7/2021	T3 - Creditor Mediation Support	Redacted	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	5/7/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 2 of 2 account balances held by the Electric Power Authority (PREPA) at Northern Trust as of the 03/31/21 testing period.	0.10	245.00	24.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	5/7/2021	T3 - Creditor Mediation Support	Redacted	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	5/7/2021	T3 - Plan of Adjustment	Prepare summary request to FOMB for OCIF report for March 31, 2020 in preparation for the March 31, 2021 reporting period.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	5/7/2021	T3 - Plan of Adjustment	Prepare analysis of account restriction classifications for accounts belonging to Industrial Development Company per counsel request.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	5/7/2021	T3 - Plan of Adjustment	Update the Debtor's Cash Section of the POA DS on 5/7/2021 for the 12/31/2021 reporting period to incorporate updated restriction classification per legal due diligence review.	2.50	245.00	612.50
Sanchez-Riveron, Déborah	Staff	5/7/2021	T3 - Plan of Adjustment	Analyze differences between FOMB population of Puerto Rico balances and AAFAF March 31, 2021 balances by agency, as of 5/7/2021.	2.60	245.00	637.00
Sanchez-Riveron, Déborah	Staff	5/7/2021	T3 - Plan of Adjustment	Prepare comparison of FOMB population of Puerto Rico balances and AAFAF balances for the 3/31/2021 testing period in financial institution documentation reviewed as of 5/7/2021	2.80	245.00	686.00
Santambrogio, Juan	Executive Director	5/7/2021	T3 - Long Term Projections	Call with A Christian (EY) A Chepenik (EY) E Heath (EY) N Zipfel (EY) J Santambrogio (EY) to discuss existing and proposed Federal programs for PREPA workforce retraining	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	5/7/2021	T3 - Plan of Adjustment	Review information on preliminary governance structure of pension reserve trust	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	5/7/2021	T3 - Long Term Projections	Prepare materials for board presentation based on projections including additional assumptions on MOE requirements	0.80	810.00	648.00
Santambrogio, Juan	Executive Director	5/7/2021	T3 - Long Term Projections	Participate in call with N Jaresko (FOMB), J Santambrogio (EY) and McKinsey team to discuss potential scenarios under new MDRP program	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	5/7/2021	T3 - Long Term Projections	Participate in meeting with EY, John Hill and FOMB to review Civil Service Reform Pilot activities and agency engagement strategies and alignment with OCFO efforts related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), B. Chevin (EY) and J. Merchan (EY).	1.30	810.00	1,053.00
Santambrogio, Juan	Executive Director	5/7/2021	T3 - Long Term Projections	Participate in FOMB strategy session with board members led by N Jaresko (FOMB) to discuss appropriations. EY participants: A Chepenik (EY), S Sarna (EY), J Santambrogio (EY), S Panagiotakis (EY)	2.20	810.00	1,782.00
Sarna, Shavi	Senior Manager	5/7/2021	T3 - Long Term Projections	Participate in FOMB strategy session with board members led by N Jaresko (FOMB) to discuss appropriations. EY participants: A Chepenik (EY), S Sarna (EY), J Santambrogio (EY), S Panagiotakis (EY)	2.20	720.00	1,584.00
Soutendijk, Tyler	Staff	5/7/2021	T3 - Long Term Projections	Analyze supply-chain sectors for each new Growth Opportunity Sector via correlation matrix analysis	0.20	245.00	49.00
Soutendijk, Tyler	Staff	5/7/2021	T3 - Long Term Projections	Prepare Fiscal Note on legal revisions to Tax Credit for Creative Industries in Puerto Rico	1.20	245.00	294.00
Stricklin, Todd	Senior	5/7/2021	T3 - Creditor Mediation Support	Redacted	1.10	405.00	445.50
Stricklin, Todd	Senior	5/7/2021	T3 - Creditor Mediation Support	Redacted	1.20	405.00	486.00
Stricklin, Todd	Senior	5/7/2021	T3 - Creditor Mediation Support	Redacted	1.60	405.00	648.00
Tague, Robert	Executive Director	5/7/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	5/7/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Tague,Robert	Executive Director	5/7/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Tague,Robert	Executive Director	5/7/2021	T3 - Creditor Mediation Support	Redacted	1.70	810.00	1,377.00
Venkatraman,Ramachandran	Executive Director	5/7/2021	T3 - Long Term Projections	Participate in meeting with EY, John Hill and FOMB to review Civil Service Reform Pilot activities and agency engagement strategies and alignment with OCFO efforts related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman (EY), J. Santambrogio (EY), B. Chevlin (EY) and J. Merchan (EY).	1.30	810.00	1,053.00
Venkatramanan,Siddhu	Manager	5/7/2021	T3 - Plan of Adjustment	Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream as of 07/05/2021	1.30	595.00	773.50
Yodice,Frank	Senior	5/7/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY) and F. Yodice (EY) to discuss COVID relief spending and tracking template	0.50	445.00	222.50
Yodice,Frank	Senior	5/7/2021	T3 - Plan of Adjustment	Draft Consolidated sources for disclosure statement and create a second source file for distribution to Proskauer	0.80	445.00	356.00
Yodice,Frank	Senior	5/7/2021	T3 - Plan of Adjustment	Match McKinsey source documents to relevant sections in the Disclosure Statement and add source documents to the source tracking file	1.20	445.00	534.00
Zipfel,Nathan	Staff	5/7/2021	T3 - Long Term Projections	Call with A Christian (EY) A Chepenik (EY) E Heath (EY) N Zipfel (EY) J Santambrogio (EY) to discuss existing and proposed Federal programs for PREPA workforce retraining	0.40	245.00	98.00
Mullins,Daniel R	Executive Director	5/8/2021	T3 - Long Term Projections	Review Act 172 FOMB response letter	1.70	810.00	1,377.00
Levy,Sheva R	Partner/Principal	5/9/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	5/9/2021	T3 - Long Term Projections	Review pension related edits to PREPA fiscal plan submission	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	5/9/2021	T3 - Long Term Projections	Review flow of PRDE participant categories for retirement withholdings based on information from RUHM	1.80	721.00	1,297.80
Levy,Sheva R	Partner/Principal	5/9/2021	T3 - Creditor Mediation Support	Redacted	2.80	721.00	2,018.80
Tague,Robert	Executive Director	5/9/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Almbaid,Nahla	Staff	5/10/2021	T3 - Long Term Projections	Extrapolate number of unemployed using PRDOL and USDOL data	0.70	245.00	171.50
Angus,Barbara	Partner/Principal	5/10/2021	T3 - Long Term Projections	Participate in call with B. Angus (EY), A. Chepenik (EY), J. Mackie (EY), D. Mullins (EY), E. Lavrov (EY), and M. Ban (EY), to discuss GILTI, Global Min Tax Materials, and foreign direct investment Puerto Rico data	1.00	870.00	870.00
Ban,Menuka	Manager	5/10/2021	T3 - Long Term Projections	Review fiscal plan to verify the implication stated in the plan from the Act 154 impact on Puerto Rico revenue collection	0.40	595.00	238.00
Ban,Menuka	Manager	5/10/2021	T3 - Long Term Projections	Review Conway analytics data to show the foreign direct investment trend in Puerto Rico in light of analyzing impact of the US tax regime change	0.90	595.00	535.50
Ban,Menuka	Manager	5/10/2021	T3 - Long Term Projections	Participate in call with B. Angus (EY), A. Chepenik (EY), J. Mackie (EY), D. Mullins (EY), E. Lavrov (EY), and M. Ban (EY), to discuss GILTI, Global Min Tax Materials, and foreign direct investment Puerto Rico data	1.00	595.00	595.00
Ban,Menuka	Manager	5/10/2021	T3 - Long Term Projections	Review SOI data and compile an analysis approach to add an additional detail on the impact from the US Tax regime change FOMB Op-ed	2.90	595.00	1,725.50
Barati Stec,Izabella	Manager	5/10/2021	T3 - Long Term Projections	Review the certified Fiscal Plan	1.20	595.00	714.00
Barati Stec,Izabella	Manager	5/10/2021	T3 - Long Term Projections	Research the sale refundable tax credit in developed countries linking to relevant economic theory	1.30	595.00	773.50
Barati Stec,Izabella	Manager	5/10/2021	T3 - Long Term Projections	Review the slide deck on Doing Business - paying taxes	1.40	595.00	833.00
Barati Stec,Izabella	Manager	5/10/2021	T3 - Long Term Projections	Comment on Fiscal note on Act for sale of tax credit section	1.70	595.00	1,011.50
Barati Stec,Izabella	Manager	5/10/2021	T3 - Long Term Projections	Edit the fiscal note on Act 169, after the using the revised effective dates	2.30	595.00	1,368.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Berger, Daniel L.	Manager	5/10/2021	T3 - Long Term Projections	Update doing business slide deck on tax compliance in the states based on feedback to D Mullins	1.20	595.00	714.00
Berger, Daniel L.	Manager	5/10/2021	T3 - Plan of Adjustment	Review portions of Act 169 (and other laws) to update analysis (the law states the capital gains exemption is only for alternative minimum tax and doesn't mention standard income tax, required digging through other laws to verify if this was an error in the legislation)	1.80	595.00	1,071.00
Berger, Daniel L.	Manager	5/10/2021	T3 - Plan of Adjustment	Analyze Act 154 corporate tax (providing "what-if" analysis is Act 154 was no longer creditable against US taxes (how much would US corporations based in Puerto Rico see taxes increase if this proposed Treasury regulations went through)	2.30	595.00	1,368.50
Burr, Jeremy	Manager	5/10/2021	T3 - Long Term Projections	Participate in call with G Ojeda (FOMB) and J Burr (EY) to discuss the COFINA fiscal plan revised deck	0.20	595.00	119.00
Burr, Jeremy	Manager	5/10/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to discuss assumptions issues with PRIDCO 2021 fiscal plan submission	0.20	595.00	119.00
Burr, Jeremy	Manager	5/10/2021	T3 - Long Term Projections	Prepare PRIDCO budget to actuals to support discussions with the legal team	0.30	595.00	178.50
Burr, Jeremy	Manager	5/10/2021	T3 - Long Term Projections	Review the pension update request from McKinsey to support best interest test calculations	0.30	595.00	178.50
Burr, Jeremy	Manager	5/10/2021	T3 - Long Term Projections	Participate in meeting with V Chemtob (EY), J Burr (EY), and J Matla (EY) to discuss our weekly plan for what is needed once we receive the PRIDCO response to the NOV	0.50	595.00	297.50
Burr, Jeremy	Manager	5/10/2021	T3 - Long Term Projections	Participate in working session with J Burr (EY) and J Matla (EY) for PRIDCO budget to actuals for March 2021	0.60	595.00	357.00
Burr, Jeremy	Manager	5/10/2021	T3 - Long Term Projections	Review the PRIDCO Fiscal plan notice of violation response letter sent by the Government	1.30	595.00	773.50
Burr, Jeremy	Manager	5/10/2021	T3 - Long Term Projections	Review the revised 2021 PRIDCO Fiscal plan adjusted for suggested by the Oversight Board	1.40	595.00	833.00
Burr, Jeremy	Manager	5/10/2021	T3 - Long Term Projections	Prepare review deck for the 2021 COFINA fiscal plan submitted by the Government	1.60	595.00	952.00
Campbell, Nnaji-Semayi	Senior	5/10/2021	T3 - Long Term Projections	Revise determinations of strengths and limitations of technology based on updated findings	1.70	445.00	756.50
Campbell, Nnaji-Semayi	Senior	5/10/2021	T3 - Long Term Projections	Research alternative sources for technology characterizations	1.90	445.00	845.50
Canter, Matthew Alan	Manager	5/10/2021	T3 - Long Term Projections	Send relevant outline for talking points to EY Team into incorporate into the PRIDCO deck for N Jaresko presentation	0.20	595.00	119.00
Canter, Matthew Alan	Manager	5/10/2021	T3 - Long Term Projections	Communicate with EY Team to extract the collateral assets and augment data for delivery to N Jaresko	0.30	595.00	178.50
Canter, Matthew Alan	Manager	5/10/2021	T3 - Long Term Projections	Prepare CapEx study budget	0.40	595.00	238.00
Canter, Matthew Alan	Manager	5/10/2021	T3 - Long Term Projections	Review PRIDCO deck for CapEx and asset management points/scope of work	0.40	595.00	238.00
Canter, Matthew Alan	Manager	5/10/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss PRIDCO CapEx reserve study and potential SOW workplan	0.50	595.00	297.50
Canter, Matthew Alan	Manager	5/10/2021	T3 - Long Term Projections	Review PBA school analysis deck for presentation/read-out on 5-12-2021	1.20	595.00	714.00
Chan, Jonathan	Manager	5/10/2021	T3 - Plan of Adjustment	Prepare request to the Board's external advisors for updated Restricted Federal Funds amount as of the March 31, 2021, reporting period.	0.10	595.00	59.50
Chan, Jonathan	Manager	5/10/2021	T3 - Plan of Adjustment	Prepare summary of AACA and SIFC balance information as of 5/10/2021 as support for creditor mediation discussion purposes.	0.10	595.00	59.50
Chan, Jonathan	Manager	5/10/2021	T3 - Plan of Adjustment	Analyze Federal Funds balances from previous periods to prepare request for updated information from Board's external advisors for the March 31, 2021, reporting period.	0.30	595.00	178.50
Chan, Jonathan	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	5/10/2021	T3 - Plan of Adjustment	Analyze March 31, 2021, AACA and SIFC balance information received as of 5/10/2021.	0.40	595.00	238.00
Chan,Jonathan	Manager	5/10/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 5/10/2021.	0.70	595.00	416.50
Chan,Jonathan	Manager	5/10/2021	T3 - Plan of Adjustment	Prepare Relativity workspace data export as of 10/05/2021 to analyze 03/31/2021 testing period cash balances.	0.80	595.00	476.00
Chan,Jonathan	Manager	5/10/2021	T3 - Plan of Adjustment	Review upload folder for documents received from 04/29/2021 to 10/05/2021 for file name consistency for complete upload to Relativity platform for accurate testing of account balances.	0.90	595.00	535.50
Chan,Jonathan	Manager	5/10/2021	T3 - Plan of Adjustment	Perform detail review of Relativity workspace data export analysis as of 10/05/2021 for accurate reporting of 03/31/2021 testing period cash balances.	1.30	595.00	773.50
Chan,Jonathan	Manager	5/10/2021	T3 - Plan of Adjustment	Review AAFAF reconciliation of accounts and cash balances for the 03/31/2021 testing period against the 03/31/2021 AAFAF Cash Report.	1.70	595.00	1,011.50
Chawla,Sonia	Manager	5/10/2021	T3 - Plan of Adjustment	Perform quality review over the analysis to assess number of accounts that require follow ups for additional information from accountholders for significant changes in balances between the 12/31/2020 and 03/31/2020 reporting periods, for accurate reporting purposes.	0.30	595.00	178.50
Chawla,Sonia	Manager	5/10/2021	T3 - Plan of Adjustment	Review internal interim draft presentation as of 10/05/2021 to assess current status of rolling forward cash balances to 03/31/2021.	0.40	595.00	238.00
Chawla,Sonia	Manager	5/10/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 5/10/2021.	0.70	595.00	416.50
Chawla,Sonia	Manager	5/10/2021	T3 - Plan of Adjustment	Perform a quality review of the Relativity workspace data export as of 10/05/2021 to analyze data in preparation for reporting of 03/31/2021 cash balances.	3.20	595.00	1,904.00
Chemtob,Victor	Senior Manager	5/10/2021	T3 - Long Term Projections	Participate in meeting with V Chemtob (EY), J Burr (EY), and J Matla (EY) to discuss our weekly plan for what is needed once we receive the PRIDCO response to the NOV	0.50	720.00	360.00
Chemtob,Victor	Senior Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Chemtob,Victor	Senior Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.80	720.00	1,296.00
Chepenik,Adam Brandon	Partner/Principal	5/10/2021	T3 - Long Term Projections	Participate in call with B. Angus (EY), A. Chepenik (EY), J. Mackie (EY), D. Mullins (EY), E. Lavrov (EY), and M. Ban (EY), to discuss GILTI, Global Min Tax Materials, and foreign direct investment Puerto Rico data	1.00	870.00	870.00
Chevlin,Benjamin	Staff	5/10/2021	T3 - Long Term Projections	Update SOW and scope of services to reflect changes discussed during Friday call with government and FOMB	1.40	245.00	343.00
Chevlin,Benjamin	Staff	5/10/2021	T3 - Long Term Projections	First draft of implementation plan, detailing actions to be taken by each agency to implement skills, workload, recruitment, and performance mgmt. practices	3.80	245.00	931.00
Dubinsky,Shawn	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Dubinsky,Shawn	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Dubinsky,Shawn	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky,Shawn	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Dubinsky,Shawn	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Dubinsky,Shawn	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Dubinsky,Shawn	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Dubinsky,Shawn	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50
Dubinsky,Shawn	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Edwards,Daniel	Manager	5/10/2021	T3 - Long Term Projections	Participate in call with D Edwards (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss PBA deck and run through draft read through and address comments.	1.60	595.00	952.00
Edwards,Daniel	Manager	5/10/2021	T3 - Long Term Projections	Review case studies and compiled list of potential subcontractors.	3.00	595.00	1,785.00
Federer,Joshua Lee	Staff	5/10/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss PRIDCO CapEx reserve study and potential SOW workplan	0.50	245.00	122.50
Federer,Joshua Lee	Staff	5/10/2021	T3 - Long Term Projections	Incorporate feedback provided by V Chemtob (EY) on broader CW real estate 205 recommendation letter	1.00	245.00	245.00
Federer,Joshua Lee	Staff	5/10/2021	T3 - Long Term Projections	Incorporate feedback provided by M Canter (EY) on PBA and DTOP schools analysis PowerPoint deck	1.30	245.00	318.50
Federer,Joshua Lee	Staff	5/10/2021	T3 - Long Term Projections	Incorporate feedback provided by M Canter (EY) on PRIDCO CapEx reserve study and SOW PowerPoint deck	1.50	245.00	367.50
Federer,Joshua Lee	Staff	5/10/2021	T3 - Long Term Projections	Participate in call with D Edwards (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss PBA deck and run through draft read through and address comments.	1.60	245.00	392.00
Federer,Joshua Lee	Staff	5/10/2021	T3 - Long Term Projections	Prepare PRIDCO CapEx reserve study and potential SOW workplan PowerPoint deck	2.40	245.00	588.00
Gelfond,Hilary	Staff	5/10/2021	T3 - Long Term Projections	Review data on cash grants from Act 60 and other tax incentives	0.80	245.00	196.00
Gelfond,Hilary	Staff	5/10/2021	T3 - Long Term Projections	Estimate the proportion of the PR economy that was subject to Act 154 taxes	1.90	245.00	465.50
Gelfond,Hilary	Staff	5/10/2021	T3 - Long Term Projections	Draft Consolidated US tax data on CFC operating in Puerto Rico	2.90	245.00	710.50
Gelfond,Hilary	Staff	5/10/2021	T3 - Long Term Projections	Draft presentation on state comparisons of cooperative tax administration for useful examples in PR	2.90	245.00	710.50
Glavin,Amanda Jane	Senior	5/10/2021	T3 - Long Term Projections	Review the revenue coordination in the state of Michigan for sales tax and income tax between the state and localities	2.80	445.00	1,246.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Good JR,Clark E	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR,Clark E	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR,Clark E	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.60	519.00	311.40
Good JR,Clark E	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Good JR,Clark E	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.90	519.00	467.10
Good JR,Clark E	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.10	519.00	570.90
Good JR,Clark E	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.10	519.00	570.90
Good JR,Clark E	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.10	519.00	570.90
Good JR,Clark E	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.20	519.00	622.80
Good JR,Clark E	Manager	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.60	519.00	830.40
Gregoire,Alexandra	Manager	5/10/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss PRIDCO CapEx reserve study and potential SOW workplan	0.50	595.00	297.50
Gregoire,Alexandra	Manager	5/10/2021	T3 - Long Term Projections	Participate in call with D Edwards (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss PBA deck and run through draft read through and address comments.	1.60	595.00	952.00
Gregoire,Alexandra	Manager	5/10/2021	T3 - Long Term Projections	Review and prepare out high level finding slides for presentation 5/12/2021 with client	2.00	595.00	1,190.00
Heath,Emma	Senior Manager	5/10/2021	T3 - Plan of Adjustment	Correspondence with K. Jacobsen (EY) regarding act 66 question on disclosure statement.	0.20	720.00	144.00
Heath,Emma	Senior Manager	5/10/2021	T3 - Plan of Adjustment	Correspondence with F. Yodice (EY) regarding source documents for disclosure statement.	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/10/2021	T3 - Long Term Projections	Email response to G. Maldonado (FOMB) regarding lost revenue provisions of ARP funds.	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/10/2021	T3 - Long Term Projections	Email to N. Jaresko (FOMB) regarding release of US Treasury guidance on State and local FRF.	0.30	720.00	216.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	5/10/2021	T3 - Long Term Projections	Response to M. Lopez (FOMB) regarding maintenance of effort submission for PRDE	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/10/2021	T3 - Long Term Projections	Prepare summary of observations on US Treasury interim final rule regarding use of State and Local FRF for application to PR.	1.50	720.00	1,080.00
Heath,Emma	Senior Manager	5/10/2021	T3 - Long Term Projections	Review US Treasury interim final rule regarding use of State and Local FRF for application to PR.	3.30	720.00	2,376.00
Jacobsen,Katherine Anne	Senior	5/10/2021	T3 - Plan of Adjustment	Review draft of email to Proskauer with description of new sources for the Disclosure Statement data room ahead of the filing on 5/11	0.20	445.00	89.00
Jacobsen,Katherine Anne	Senior	5/10/2021	T3 - Plan of Adjustment	Draft email requesting final review and comments on latest draft of the Disclosure Statement ahead of the filing on 5/11	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	5/10/2021	T3 - Long Term Projections	Review final allocations published by US Treasury for American Rescue Plan State and Local Fiscal Recovery Funds	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	5/10/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to Department of Health and Human Services in the CRRSA Act Division M	1.30	445.00	578.50
Jacobsen,Katherine Anne	Senior	5/10/2021	T3 - Long Term Projections	Update disbursement data as of 5/10 for Puerto Rico federal funding published from USA Spending website for FOMB requested slides	1.40	445.00	623.00
Jacobsen,Katherine Anne	Senior	5/10/2021	T3 - Plan of Adjustment	Review latest draft of the Disclosure Statement for consolidated edits and additional comments ahead of the filing on 5/11	1.80	445.00	801.00
Jacobsen,Katherine Anne	Senior	5/10/2021	T3 - Long Term Projections	Update disbursement data as of 5/10 for Puerto Rico federal funding published from the Pandemic Response Accountability Committee for FOMB requested slides	2.10	445.00	934.50
Kebhaj,Suhaib	Senior	5/10/2021	T3 - Long Term Projections	Prepare guidance on Michigan case study for coordinated tax administration to staff	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	5/10/2021	T3 - Long Term Projections	Address comments on doing business paying taxes slide deck and prepare client ready deck	2.20	445.00	979.00
Kebhaj,Suhaib	Senior	5/10/2021	T3 - Long Term Projections	Review new draft of report on business taxes, addressing senior comments and formatting	2.20	445.00	979.00
Kebhaj,Suhaib	Senior	5/10/2021	T3 - Long Term Projections	Draft slide providing detailed on process of achieving goals for doing business paying taxes working group	2.80	445.00	1,246.00
Knapp,Nicole Penelope	Senior	5/10/2021	T3 - Long Term Projections	Research number of new construction homes sold in Puerto Rico each year for Fiscal Note 325 analysis	2.30	445.00	1,023.50
Knapp,Nicole Penelope	Senior	5/10/2021	T3 - Long Term Projections	Estimate impact of limiting property tax benefits to sales under \$300,000 for fiscal note 325	2.40	445.00	1,068.00
Knapp,Nicole Penelope	Senior	5/10/2021	T3 - Long Term Projections	Review Law 216 to map the exact benefits being limited by the proposals in Fiscal Note 325	2.90	445.00	1,290.50
Latham,Willow Genevieve	Senior	5/10/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and W. Latham(EY) to discuss comments and updates to Task 2 Program Overview presentation, in particular Program Overview and comments from M. Powell (EY)	0.90	445.00	400.50
Latham,Willow Genevieve	Senior	5/10/2021	T3 - Long Term Projections	Review Grant Administration Agreement for alignment with new Task 2 deck structure	0.90	445.00	400.50
Latham,Willow Genevieve	Senior	5/10/2021	T3 - Long Term Projections	Revise Task 2 deck based on comments from M. Powell (EY) and F. Mira (EY)	2.70	445.00	1,201.50
Lavrov,Eugene	Senior Manager	5/10/2021	T3 - Long Term Projections	Participate in call with B. Angus (EY), A. Chepenik (EY), J. Mackie (EY), D. Mullins (EY), E. Lavrov (EY), and M. Ban (EY), to discuss GILTI, Global Min Tax Materials, and foreign direct investment Puerto Rico data	1.00	720.00	720.00
Lavrov,Eugene	Senior Manager	5/10/2021	T3 - Long Term Projections	Review latest draft of the FOMB tax opinion	1.00	720.00	720.00
Levy,Sheva R	Partner/Principal	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.60	721.00	432.60

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.10	721.00	793.10
Levy,Sheva R	Partner/Principal	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.10	721.00	793.10
Levy,Sheva R	Partner/Principal	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.20	721.00	865.20
Levy,Sheva R	Partner/Principal	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.30	721.00	937.30
Mackie,James	Executive Director	5/10/2021	T3 - Long Term Projections	Review availability of tax data for US owned subsidiaries operating in Puerto Rico	0.40	810.00	324.00
Mackie,James	Executive Director	5/10/2021	T3 - Long Term Projections	Participate in call with B. Angus (EY), A. Chepenik (EY), J. Mackie (EY), D. Mullins (EY), E. Lavrov (EY), and M. Ban (EY), to discuss GILTI, Global Min Tax Materials, and foreign direct investment Puerto Rico data	1.00	810.00	810.00
Mairena,Daisy	Staff	5/10/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and D. Sanchez-Riveron (EY) to discuss information received from Banco Popular via email for the March 31, 2021 rollforward period.	0.10	245.00	24.50
Mairena,Daisy	Staff	5/10/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 2 to 2 of 2 account balances held by the Program of Youth Affairs at Banco de Desarrollo Economico (BDE) as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	5/10/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 5 of 5 account balances held by the 911 Emergency System Bureau at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	5/10/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 5 to 5 of 5 account balances held by the Ports Authority at BNY Mellon as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	5/10/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 11 to 19 of 19 account balances held by the Puerto Rico Public Finance Corporation at BNY Mellon as of the 03/31/21 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/10/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Automobile Accident Compensation Administration as of 10/05/2021 to follow up on account balance increase or decrease for the 03/31/2021 testing period.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/10/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Convention Center District Authority of Puerto Rico as of 10/05/2021 to follow up on account balance increase or decrease for the 03/31/2021 testing period.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/10/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Electric Power Authority as of 10/05/2021 to follow up on account balance increase or decrease for the 03/31/2021 testing period.	0.60	245.00	147.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	5/10/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 10/05/2021 for Department of Housing for the March 31, 2021 testing period.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/10/2021	T3 - Plan of Adjustment	Review Relativity platform for changes required to account fields as of 10/05/2021 to efficiently meet reporting needs.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/10/2021	T3 - Plan of Adjustment	Update testing file of accounts reviewed as of 5/10/2021 to maintain accurate record of accounts tested for efficient reporting for the March 31, 2021 testing period.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/10/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 5/10/2021.	0.70	245.00	171.50
Mairena,Daisy	Staff	5/10/2021	T3 - Plan of Adjustment	Analyze account level activity detail for a sample of Title III accounts as of 10/05/2021, to identify rationale for significant changes in cash balances between the 12/31/2020 and 03/31/2021 reporting periods.	2.10	245.00	514.50
Matla,Jonathan	Senior	5/10/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to discuss assumptions issues with PRIDCO 2021 fiscal plan submission	0.20	445.00	89.00
Matla,Jonathan	Senior	5/10/2021	T3 - Long Term Projections	Participate in meeting with V Chemtob (EY), J Burr (EY), and J Matla (EY) to discuss our weekly plan for what is needed once we receive the PRIDCO response to the NOV	0.50	445.00	222.50
Matla,Jonathan	Senior	5/10/2021	T3 - Long Term Projections	Participate in working session with J Burr (EY) and J Matla (EY) for PRIDCO budget to actuals for March 2021	0.60	445.00	267.00
Matla,Jonathan	Senior	5/10/2021	T3 - Long Term Projections	Outline the PRIDCO NOV response in OneNote	1.70	445.00	756.50
Matla,Jonathan	Senior	5/10/2021	T3 - Long Term Projections	Prepare spreadsheet showing PRIDCO budget to actuals for March 2021	2.70	445.00	1,201.50
Matla,Jonathan	Senior	5/10/2021	T3 - Long Term Projections	Review the PRIDCO NOV response	2.80	445.00	1,246.00
Matla,Jonathan	Senior	5/10/2021	T3 - Long Term Projections	Adjust PRIDCO 2021 fiscal plan assumptions tab for errors in the model	2.90	445.00	1,290.50
Meisel,Daniel	Staff	5/10/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss PRIDCO Capex reserve study and potential SOW workplan	0.50	245.00	122.50
Meisel,Daniel	Staff	5/10/2021	T3 - Long Term Projections	Integrate qualitative analysis on the closed schools to assist in creating a slide analyzing monetization opportunities surrounding the closed schools for the Puerto Rico School Analysis PowerPoint.	0.60	245.00	147.00
Meisel,Daniel	Staff	5/10/2021	T3 - Long Term Projections	Reform and make updates to a slide highlighting the pros/cons of school privatization for the Puerto Rico School Analysis PowerPoint.	0.60	245.00	147.00
Meisel,Daniel	Staff	5/10/2021	T3 - Long Term Projections	Integrate research on case studies of recent school transactions into a slide for the Puerto Rico School Analysis PowerPoint.	0.70	245.00	171.50
Meisel,Daniel	Staff	5/10/2021	T3 - Long Term Projections	Integrate the relevant portfolio analysis to create a slide analyzing the PBA closed schools and payments for the closed schools for the Puerto Rico School Analysis PowerPoint.	0.70	245.00	171.50
Meisel,Daniel	Staff	5/10/2021	T3 - Long Term Projections	Prepare slide summarizing the key takeaways from the Washington DC charter school and Malvern school systems for the Puerto Rico School Analysis PowerPoint.	0.90	245.00	220.50
Meisel,Daniel	Staff	5/10/2021	T3 - Long Term Projections	Research case studies of recently transacted schools in Puerto Rico and selected two representative examples to analyze in further detail.	1.10	245.00	269.50
Meisel,Daniel	Staff	5/10/2021	T3 - Long Term Projections	Prepare slide that analyzed three different approaches for setting school rental rates, highlighted pros/cons of each strategy and identified key factors that might influence rates on a school by school basis for the Puerto Rico School Analysis PowerPoint.	1.40	245.00	343.00
Meisel,Daniel	Staff	5/10/2021	T3 - Long Term Projections	Participate in call with D Edwards (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss PBA deck and run through draft read through and address comments.	1.60	245.00	392.00
Mira,Francisco Jose	Senior Manager	5/10/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and W. Latham(EY) to discuss comments and updates to Task 2 Program Overview presentation, in particular Program Overview and comments from M. Powell (EY)	0.90	720.00	648.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Morris, Michael Thomas	Senior	5/10/2021	T3 - Creditor Mediation Support	Redacted	2.80	405.00	1,134.00
Morris, Michael Thomas	Senior	5/10/2021	T3 - Creditor Mediation Support	Redacted	2.90	405.00	1,174.50
Mullins, Daniel R	Executive Director	5/10/2021	T3 - Long Term Projections	Research data on FCF's in Puerto Rico income, earning and tax payments	0.30	810.00	243.00
Mullins, Daniel R	Executive Director	5/10/2021	T3 - Long Term Projections	Review GILTI solution for Puerto Rico CFC's and potential use of offsetting tax credits to reduce parent company tax liability to a level similar to any GILTI tax imposed	0.30	810.00	243.00
Mullins, Daniel R	Executive Director	5/10/2021	T3 - Long Term Projections	Participate in call with G. Ojeda, V. Maldonado, J. Santambrogio (EY) and D. Mullins (EY) on discussion of aluminum subsidies and if they violate the fiscal plan	0.60	810.00	486.00
Mullins, Daniel R	Executive Director	5/10/2021	T3 - Long Term Projections	Participate in project status update session with D Mullins (EY) to discuss Doing Business enhancements	0.60	810.00	486.00
Mullins, Daniel R	Executive Director	5/10/2021	T3 - Long Term Projections	Review aluminum subsidies implications for the Economic Incentives Fund, entitlement status and potential to commit resources beyond existing level of spending in Fiscal Plan	0.90	810.00	729.00
Mullins, Daniel R	Executive Director	5/10/2021	T3 - Long Term Projections	Participate in call with B. Angus (EY), A. Chepenik (EY), J. Mackie (EY), D. Mullins (EY), E. Lavrov (EY), and M. Ban (EY), to discuss GILTI, Global Min Tax Materials, and foreign direct investment Puerto Rico data	1.00	810.00	810.00
Nagarajan, Snigdha	Staff	5/10/2021	T3 - Long Term Projections	Verification of data entry for PRIDCO 2 loan information	0.50	245.00	122.50
Nagarajan, Snigdha	Staff	5/10/2021	T3 - Long Term Projections	Perform municipality matching for PRIDCO2 properties	1.20	245.00	294.00
Nagarajan, Snigdha	Staff	5/10/2021	T3 - Long Term Projections	Incorporate preliminary PRIDCO 2 information into the PRIDCO dashboard	1.60	245.00	392.00
Nagarajan, Snigdha	Staff	5/10/2021	T3 - Long Term Projections	Perform tenant matching for PRIDCO2 properties	1.80	245.00	441.00
Nagarajan, Snigdha	Staff	5/10/2021	T3 - Long Term Projections	Review PRIDCO2 loan information pdf into Excel tab	2.60	245.00	637.00
Neziroski, David	Staff	5/10/2021	T3 - Fee Applications / Retention	Review additional detail received for monthly statement	3.00	245.00	735.00
Panagiotakis, Sofia	Senior Manager	5/10/2021	T3 - Long Term Projections	Participate in call with S. Panagiotakis (EY) and S. O'Rourke (McKinsey) to discuss Medicaid and how it should be shown on the slides for the press.	0.30	720.00	216.00
Ramirez, Aaron	Senior	5/10/2021	T3 - Long Term Projections	Incorporation of draft language into report format and integrate language with other document chapters.	1.40	445.00	623.00
Ramirez, Aaron	Senior	5/10/2021	T3 - Long Term Projections	Task 3 - Draft language detailing the benefits (from a municipalities perspective) of using the FCC's minimum service threshold & how this relates to PRs previous standards of coverage.	1.40	445.00	623.00
Ramirez, Aaron	Senior	5/10/2021	T3 - Long Term Projections	Incorporation of draft language into report format and integrate language with other document chapters.	2.20	445.00	979.00
Ramirez, Aaron	Senior	5/10/2021	T3 - Long Term Projections	Review of Broadband Quality Assessment Precedents for Task 3 to include notes	2.60	445.00	1,157.00
Ramirez, Aaron	Senior	5/10/2021	T3 - Long Term Projections	Task 3 - Draft language detailing the benefits (from a municipalities perspective) of using the FCC's minimum service threshold & how this relates to PRs previous standards of coverage.	3.10	445.00	1,379.50
Ramirez, Jessica I.	Senior	5/10/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollover period as of 5/10/2021.	0.70	445.00	311.50
Ramirez, Jessica I.	Senior	5/10/2021	T3 - Plan of Adjustment	Update account holder tracker to include unresponsive agencies list for the 03/31/2021 reporting period.	0.90	445.00	400.50
Ramirez, Jessica I.	Senior	5/10/2021	T3 - Plan of Adjustment	Perform analysis of accounts over the restriction threshold of \$6.9 million for the 03/31/2021 testing period to ensure all of the accounts were accurately marked in relativity testing platform, for reporting.	1.40	445.00	623.00
Ramirez, Jessica I.	Senior	5/10/2021	T3 - Plan of Adjustment	Perform analysis to assess maturity dates of CDs as of 5/10/2021 to ensure they are still active for the 03/31/2021 reporting period.	1.70	445.00	756.50
Ramirez, Jessica I.	Senior	5/10/2021	T3 - Plan of Adjustment	Review Relativity workspace data as of 10/05/2021 to reconcile changes in account data fields reported between the 05/05/2021 and 09/05/2021 testing period, for accurate reporting of the 03/31/2021 testing period.	2.90	445.00	1,290.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	5/10/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and D. Sanchez-Riveron (EY) to discuss information received from Banco Popular via email for the March 31, 2021 rollforward period.	0.10	245.00	24.50
Sanchez-Riveron, Déborah	Staff	5/10/2021	T3 - Plan of Adjustment	Review information for PRASA account X043 held at Banco Santander in preparation for March 31, 2021 balance report	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	5/10/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 5/10/2021.	0.70	245.00	171.50
Sanchez-Riveron, Déborah	Staff	5/10/2021	T3 - Plan of Adjustment	Perform reconciliation of OCIF reports against account balances in the 3/31/2021 reporting workbook for accounts held at First Bank.	2.10	245.00	514.50
Sanchez-Riveron, Déborah	Staff	5/10/2021	T3 - Plan of Adjustment	Perform reconciliation of OCIF reports against account balances in the 3/31/2021 reporting workbook for accounts held at Banco Popular.	2.30	245.00	563.50
Sanchez-Riveron, Déborah	Staff	5/10/2021	T3 - Plan of Adjustment	Analyze differences between the FOMB population of Puerto Rico accounts and the population of AAFAF accounts as of 5/10/2021 to identify new accounts where information needs to be requested from account holders for the 3/31/2021 reporting period.	2.90	245.00	710.50
Santambrogio, Juan	Executive Director	5/10/2021	T3 - Plan of Adjustment	Review information on CRIM account balances and any potential restrictions	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	5/10/2021	T3 - Long Term Projections	Participate in call with G. Ojeda, V. Maldonado, J. Santambrogio (EY) and D. Mullins (EY) on discussion of aluminum subsidies and if they violate the fiscal plan	0.60	810.00	486.00
Santambrogio, Juan	Executive Director	5/10/2021	T3 - Plan of Adjustment	Review analysis of minimum cash requirement for Commonwealth and instrumentalities	0.60	810.00	486.00
Santambrogio, Juan	Executive Director	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Santambrogio, Juan	Executive Director	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Santambrogio, Juan	Executive Director	5/10/2021	T3 - Long Term Projections	Review analysis of pension paygo information on a historical and projected basis	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	5/10/2021	T3 - Long Term Projections	Review presentation materials related to COFINA fiscal plan certification	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Soutendijk, Tyler	Staff	5/10/2021	T3 - Long Term Projections	Amend formatting of Tax Credit for Creative Industries Fiscal Note for FOMB	0.40	245.00	98.00
Soutendijk, Tyler	Staff	5/10/2021	T3 - Long Term Projections	Prepare corrections in Tax Credit for Creative Industries Fiscal Note for FOMB	0.60	245.00	147.00
Stricklin, Todd	Senior	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.10	405.00	445.50
Stricklin, Todd	Senior	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.10	405.00	445.50
Stricklin, Todd	Senior	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.20	405.00	486.00
Stricklin, Todd	Senior	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.30	405.00	526.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stricklin,Todd	Senior	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.40	405.00	567.00
Stricklin,Todd	Senior	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.80	405.00	729.00
Tague,Robert	Executive Director	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Tague,Robert	Executive Director	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Tague,Robert	Executive Director	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Tague,Robert	Executive Director	5/10/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Tague,Robert	Executive Director	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Tague,Robert	Executive Director	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Tague,Robert	Executive Director	5/10/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Thind,Jehan	Senior Manager	5/10/2021	T3 - Long Term Projections	Review existing task 3 program definition document	0.80	720.00	576.00
Thind,Jehan	Senior Manager	5/10/2021	T3 - Long Term Projections	Research other successful grant administration mechanics (Tennessee) grant program mechanics	1.20	720.00	864.00
Thind,Jehan	Senior Manager	5/10/2021	T3 - Long Term Projections	Amend Task 3 program document focusing on the Key Considerations subsection - Future State	1.30	720.00	936.00
Thind,Jehan	Senior Manager	5/10/2021	T3 - Long Term Projections	Amend Task 3 program document focusing on the Key Considerations subsection - Current State	1.40	720.00	1,008.00
Venkatramanan,Siddhu	Manager	5/10/2021	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly as of 10/05/2021	1.20	595.00	714.00
Yang,Tianyi	Manager	5/10/2021	T3 - Long Term Projections	Continue to incorporate research findings related to state programs into draft	1.20	595.00	714.00
Yang,Tianyi	Manager	5/10/2021	T3 - Long Term Projections	Conduct additional research on states' efforts on promoting broadband	1.90	595.00	1,130.50
Yodice,Frank	Senior	5/10/2021	T3 - Plan of Adjustment	Prepare email to Proskauer providing an overview of the EY source tracking document and the updates and additions to the source files that were made	0.30	445.00	133.50
Yodice,Frank	Senior	5/10/2021	T3 - Plan of Adjustment	Update Disclosure Statement source tracking file with notes regarding additional sources	0.80	445.00	356.00
Yodice,Frank	Senior	5/10/2021	T3 - Long Term Projections	Compare actual CRF State and Local funds to estimates and build out a variance analysis at the PR and Municipality levels	2.40	445.00	1,068.00
Angus,Barbara	Partner/Principal	5/11/2021	T3 - Long Term Projections	Prepare summary of alternative GILTI response options	1.10	870.00	957.00
Angus,Barbara	Partner/Principal	5/11/2021	T3 - Long Term Projections	Prepare summary of key elements for further development of GILTI legislation	1.90	870.00	1,653.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ban,Menuka	Manager	5/11/2021	T3 - Long Term Projections	Revise the SOI data analysis and review the economic census data to check against the national summary table to make sure it is updated accurately	2.10	595.00	1,249.50
Ban,Menuka	Manager	5/11/2021	T3 - Long Term Projections	Revise the Op-ed piece based on the feedback from J. Mackie (EY) and D. Mullins (EY) to send the draft to A. Chepenik (EY) and B. Angus (EY) for a final review	2.80	595.00	1,666.00
Barati Stec,Izabella	Manager	5/11/2021	T3 - Long Term Projections	Define the beneficiaries' overlap of PS 325 and Act 169 (housing promotion)	1.40	595.00	833.00
Barati Stec,Izabella	Manager	5/11/2021	T3 - Long Term Projections	Research the PFM and tax administration, PFM tool and their use in Puerto Rico	2.10	595.00	1,249.50
Barati Stec,Izabella	Manager	5/11/2021	T3 - Long Term Projections	Analyze PS 325's effect on housing promotion	2.20	595.00	1,309.00
Barati Stec,Izabella	Manager	5/11/2021	T3 - Long Term Projections	Research the tax systems of OECD countries, tax evasion and tax avoidance	2.70	595.00	1,606.50
Burr,Jeremy	Manager	5/11/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY) and J Burr (EY) to discuss updating the PRIDCO fiscal plan for 2021 given the revised submission provided by the government	0.40	595.00	238.00
Burr,Jeremy	Manager	5/11/2021	T3 - Long Term Projections	Prepare response to FOMB on best practices for CapEx budgeting in the final resolutions	0.60	595.00	357.00
Burr,Jeremy	Manager	5/11/2021	T3 - Long Term Projections	Review the final presentation items for the COFINA 2021 fiscal plan to be discussed in the public board meeting	0.60	595.00	357.00
Burr,Jeremy	Manager	5/11/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), J Santambrogio (EY), V Chemtob (EY), E Heath (EY), J Burr (EY), J Matla (EY), V Bernal (FOMB), and A Lopez (FOMB) to discuss PRIDCO's NOV response and updated model	1.00	595.00	595.00
Burr,Jeremy	Manager	5/11/2021	T3 - Long Term Projections	Prepare a letter for Natalie Jaresko regarding the PRIDCO fiscal plan submission and next steps	1.10	595.00	654.50
Burr,Jeremy	Manager	5/11/2021	T3 - Long Term Projections	Participate in meeting with V Chemtob (EY), J Burr (EY), and J Matla (EY) to discuss next steps for the PRIDCO NOV response and the PRIDCO budget to actuals	1.20	595.00	714.00
Burr,Jeremy	Manager	5/11/2021	T3 - Long Term Projections	Prepare summary notes of the PRIDCO notice of violation response to support working session discussion on next steps	1.60	595.00	952.00
Burr,Jeremy	Manager	5/11/2021	T3 - Long Term Projections	Prepare a variance analysis for the 2021 PRIDCO fiscal plan submitted by the Government to compare the impact to items required by the FOMB's notice of violation letter	1.70	595.00	1,011.50
Burr,Jeremy	Manager	5/11/2021	T3 - Long Term Projections	Prepare an updated forecast 2020 PRIDCO fiscal plan with updated macros and asset assumptions to support development of the 2021 PRIDCO fiscal Plan	2.30	595.00	1,368.50
Campbell,Nnaji-Semayi	Senior	5/11/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.40	445.00	178.00
Campbell,Nnaji-Semayi	Senior	5/11/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira(EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.90	445.00	400.50
Campbell,Nnaji-Semayi	Senior	5/11/2021	T3 - Long Term Projections	Prepare section on fiber to consider research on node connecting points	1.10	445.00	489.50
Campbell,Nnaji-Semayi	Senior	5/11/2021	T3 - Long Term Projections	Revise inputs for speed and capacity ranges across broadband categories and update comparative chart	1.60	445.00	712.00
Canter,Matthew Alan	Manager	5/11/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), D Edwards (EY) and J Federer (EY) to discuss PRIDCO CapEx reserve study and potential SOW workplan/scope	0.30	595.00	178.50
Canter,Matthew Alan	Manager	5/11/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss changes to PRIDCO CapEx reserve study and potential SOW workplan PowerPoint deck	0.40	595.00	238.00
Canter,Matthew Alan	Manager	5/11/2021	T3 - Long Term Projections	Prepare CapEX budget to asset all properties in PRIDCO portfolio	0.60	595.00	357.00
Canter,Matthew Alan	Manager	5/11/2021	T3 - Long Term Projections	Review PRIDCO NoV response and revised Fiscal Plan	0.70	595.00	416.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Canter,Matthew Alan	Manager	5/11/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Edwards (EY), D Meisel (EY) and J Federer (EY) to discuss PBA and DTOP schools analysis presentation	1.10	595.00	654.50
Chan,Jonathan	Manager	5/11/2021	T3 - Plan of Adjustment	Review analysis of balance changes for Housing Financing Authority information to assess whether further detail is required to understand flow of funds.	0.10	595.00	59.50
Chan,Jonathan	Manager	5/11/2021	T3 - Plan of Adjustment	Prepare Relativity workspace data export as of 11/05/2021 to analyze 03/31/2021 testing period cash balances.	0.60	595.00	357.00
Chan,Jonathan	Manager	5/11/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and D. Sanchez-Riveron (EY) to discuss reconciliation of population of accounts with other sources of information.	0.80	595.00	476.00
Chan,Jonathan	Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	2.20	595.00	1,309.00
Chan,Jonathan	Manager	5/11/2021	T3 - Plan of Adjustment	Continue review of the AAFAF Reconciliation of accounts as of 5/11/2021	2.30	595.00	1,368.50
Chawla,Sonia	Manager	5/11/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Office of Court Administration at First Bank as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/11/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Statistics Institute of PR at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/11/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/11/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Department of Education at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/11/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Economic Development Bank for Puerto Rico at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/11/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Electric Power Authority (PREPA) at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/11/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Medical Services Administration at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/11/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Puerto Rico Energy Commission at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/11/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 3 accounts held by the Integrated Transport Authority at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/11/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 3 accounts held by the Retirement System for Employees of the Government and Judiciary Retirement System at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/11/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 4 accounts held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/11/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 5 accounts held by the Municipal Revenue Collection Center (CRIM) at Banco Popular as of 03/31/21 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	5/11/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 6 accounts held by the Department of Labor and Human Resources at Banco Popular as of 03/31/21 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	5/11/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 6 accounts held by the Department of Treasury at Banco Popular as of 03/31/21 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	5/11/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 8 accounts held by the University of Puerto Rico at Banco Popular as of 03/31/21 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	5/11/2021	T3 - Plan of Adjustment	Review the updated analysis with historical cash balances for public corporations through 03/31/2021.	0.20	595.00	119.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	5/11/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 12 accounts held by the Housing Financing Authority at Banco Popular as of 03/31/21 testing period.	0.30	595.00	178.50
Chawla,Sonia	Manager	5/11/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 9 accounts held by the Office of Court Administration at Banco Santander as of 03/31/21 testing period.	0.30	595.00	178.50
Chawla,Sonia	Manager	5/11/2021	T3 - Plan of Adjustment	Perform additional quality level review of the unresponsive agencies listing to assess applicable next steps for 03/31/2021 reporting.	0.80	595.00	476.00
Chemtob,Victor	Senior Manager	5/11/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY) and J Burr (EY) to discuss updating the PRIDCO fiscal plan for 2021 given the revised submission provided by the government	0.40	720.00	288.00
Chemtob,Victor	Senior Manager	5/11/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), J Santambrogio (EY), V Chemtob (EY), E Heath (EY), J Burr (EY), J Matla (EY), V Bernal (FOMB), and A Lopez (FOMB) to discuss PRIDCO's NOV response and updated model	1.00	720.00	720.00
Chemtob,Victor	Senior Manager	5/11/2021	T3 - Long Term Projections	Participate in meeting with V Chemtob (EY), J Burr (EY), and J Matla (EY) to discuss next steps for the PRIDCO NOV response and the PRIDCO budget to actuals	1.20	720.00	864.00
Chemtob,Victor	Senior Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	2.20	720.00	1,584.00
Chepenik,Adam Brandon	Partner/Principal	5/11/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), J Santambrogio (EY), V Chemtob (EY), E Heath (EY), J Burr (EY), J Matla (EY), V Bernal (FOMB), and A Lopez (FOMB) to discuss PRIDCO's NOV response and updated model	1.00	870.00	870.00
Chepenik,Adam Brandon	Partner/Principal	5/11/2021	T3 - Creditor Mediation Support	Redacted	1.40	870.00	1,218.00
Chevlin,Benjamin	Staff	5/11/2021	T3 - Long Term Projections	Continue development of the EY-FOMB kick-off deck, with particular focus on the implementation plan and key objectives	2.10	245.00	514.50
Chevlin,Benjamin	Staff	5/11/2021	T3 - Long Term Projections	Analyze data and documents shared by FOMB pertaining to OATRH roster information and PR Civil Service agency trends, and develop key takeaways - shared by FOMB in the team SharePoint.	3.30	245.00	808.50
Culp,Noelle B.	Senior	5/11/2021	T3 - Long Term Projections	Calculate impact of updating cut percentage to 10% for ERS participants	0.70	405.00	283.50
Culp,Noelle B.	Senior	5/11/2021	T3 - Long Term Projections	Calculate impact of updating cut percentage to 5% for ERS participants	1.10	405.00	445.50
Dubinsky,Shawn	Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Dubinsky,Shawn	Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Dubinsky,Shawn	Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Dubinsky,Shawn	Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Dubinsky,Shawn	Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Dubinsky,Shawn	Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Dubinsky,Shawn	Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Dubinsky,Shawn	Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	1.30	595.00	773.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Edwards,Daniel	Manager	5/11/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), D Edwards (EY) and J Federer (EY) to discuss PRIDCO CapEx reserve study and potential SOW workplan/scope	0.30	595.00	178.50
Edwards,Daniel	Manager	5/11/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Edwards (EY), D Meisel (EY) and J Federer (EY) to discuss PBA and DTOP schools analysis presentation	1.10	595.00	654.50
Edwards,Daniel	Manager	5/11/2021	T3 - Long Term Projections	Review and compiled prospective scope of work related to potential capex reserve study workstream	1.40	595.00	833.00
Eiben,Jaime Rose	Staff	5/11/2021	T3 - Long Term Projections	Prepare valuation system calculations with the data to perform TRS cut percentage sensitivities for non-frozen benefit cashflows	1.60	271.00	433.60
Federer,Joshua Lee	Staff	5/11/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY) and J Federer (EY) to discuss integration of PRIDCO GDP loan information into PowerBI dashboard	0.20	245.00	49.00
Federer,Joshua Lee	Staff	5/11/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), D Edwards (EY) and J Federer (EY) to discuss PRIDCO CapEx reserve study and potential SOW workplan/scope	0.30	245.00	73.50
Federer,Joshua Lee	Staff	5/11/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss changes to PRIDCO CapEx reserve study and potential SOW workplan PowerPoint deck	0.40	245.00	98.00
Federer,Joshua Lee	Staff	5/11/2021	T3 - Long Term Projections	Prepare formatting changes to PRIDCO CapEx reserve study and potential SOW PowerPoint deck	0.90	245.00	220.50
Federer,Joshua Lee	Staff	5/11/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Edwards (EY), D Meisel (EY) and J Federer (EY) to discuss PBA and DTOP schools analysis presentation	1.10	245.00	269.50
Federer,Joshua Lee	Staff	5/11/2021	T3 - Long Term Projections	Incorporate feedback provided by M Canter (EY) regarding implementation of 2020 DTOP school transaction data into PBA and DTOP schools analysis PowerPoint deck	1.70	245.00	416.50
Gelfond,Hilary	Staff	5/11/2021	T3 - Long Term Projections	Compare old and new versions of DDEC cash grants report to ensure consistency	0.90	245.00	220.50
Gelfond,Hilary	Staff	5/11/2021	T3 - Long Term Projections	Review Puerto Rico PPP data to estimate amount of loans by sector	0.90	245.00	220.50
Gelfond,Hilary	Staff	5/11/2021	T3 - Long Term Projections	Identify 6-digit industry sectors in Puerto Rico to assist with targeting for federal development funding	1.60	245.00	392.00
Gelfond,Hilary	Staff	5/11/2021	T3 - Long Term Projections	Review structure of DDEC ROI manual for Act 60 tax incentives and propose improvements	2.90	245.00	710.50
Good JR,Clark E	Manager	5/11/2021	T3 - Long Term Projections	Participate in call with C Nichols (EY) and C Good (EY) to discuss best interest request to run TRS scenarios assuming no POA provisions but otherwise cut at 5% / 10%	0.20	519.00	103.80
Good JR,Clark E	Manager	5/11/2021	T3 - Long Term Projections	Revise work plan based on revised commentary from Proskauer as to how to handle post petition accruals	0.20	519.00	103.80
Good JR,Clark E	Manager	5/11/2021	T3 - Long Term Projections	Prepare draft email summarizing decisions needed in order to implement best interest test analysis	0.30	519.00	155.70
Good JR,Clark E	Manager	5/11/2021	T3 - Plan of Adjustment	Participate in call with EY and McKinsey to discuss pension cut scenarios. EY participants are R Tague (EY), J Santambrogio (EY), S Levy (EY)and C Good(EY)	0.40	519.00	207.60
Good JR,Clark E	Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR,Clark E	Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR,Clark E	Manager	5/11/2021	T3 - Long Term Projections	Analyze estimated short term impact of best interest test calculations in preparation for discussion with McK	0.60	519.00	311.40
Good JR,Clark E	Manager	5/11/2021	T3 - Long Term Projections	Prepare work plan to be executed by the teams to run best interest test scenarios	0.70	519.00	363.30
Good JR,Clark E	Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR,Clark E	Manager	5/11/2021	T3 - Plan of Adjustment	Participate in call with S Levy (EY), C Good (EY), M Lopez (FOMB) and C Ortiz (FOMB) to discuss Social Security implementation steps/decisions and pension ballot data	0.80	519.00	415.20

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR, Clark E	Manager	5/11/2021	T3 - Long Term Projections	Review best interest test scenarios request to assess aspects of the analysis that could impact results	0.80	519.00	415.20
Good JR, Clark E	Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	1.10	519.00	570.90
Gregoire, Alexandra	Manager	5/11/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Edwards (EY), D Meisel (EY) and J Federer (EY) to discuss PBA and DTOP schools analysis presentation	1.10	595.00	654.50
Gregoire, Alexandra	Manager	5/11/2021	T3 - Long Term Projections	Preparation for client presentation on 5/12/2021 - review slides and data to present	2.20	595.00	1,309.00
Heath, Emma	Senior Manager	5/11/2021	T3 - Long Term Projections	Participate in call with D. Barrett (Ankura) and E Heath (EY) regarding fiscal recovery fund lost revenue calculation	0.10	720.00	72.00
Heath, Emma	Senior Manager	5/11/2021	T3 - Long Term Projections	Email reply to G. Maldonado (FOMB) regarding question on permitted use of transfers from fiscal recovery fund.	0.30	720.00	216.00
Heath, Emma	Senior Manager	5/11/2021	T3 - Long Term Projections	Email response to A. Chepenik (EY) regarding comments US Treasury guidance on Fiscal Recovery funds and impact on PR	0.40	720.00	288.00
Heath, Emma	Senior Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Heath, Emma	Senior Manager	5/11/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and J. Santambrogio (EY) regarding components of general revenue for purpose of calculating lost revenue for ARP relief.	0.40	720.00	288.00
Heath, Emma	Senior Manager	5/11/2021	T3 - Long Term Projections	Review materials related to ARP Fiscal Recovery Funds and consider impact on PR	0.50	720.00	360.00
Heath, Emma	Senior Manager	5/11/2021	T3 - Long Term Projections	Update email to FOMB with initial observations on Treasury guidance on Fiscal Recovery Fund and impact on PR based on internal feedback	0.60	720.00	432.00
Heath, Emma	Senior Manager	5/11/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), J Santambrogio (EY), V Chemtob (EY), E Heath (EY), J Burr (EY), J Matla (EY), V Bernal (FOMB), and A Lopez (FOMB) to discuss PRIDCO's NOV response and updated model	1.00	720.00	720.00
Heath, Emma	Senior Manager	5/11/2021	T3 - Long Term Projections	Prepare component unit base year operating revenue calculation for purpose of State Fiscal Recovery fund lost revenue calculation	1.20	720.00	864.00
Heath, Emma	Senior Manager	5/11/2021	T3 - Long Term Projections	Prepare email to FOMB with initial observations on Treasury guidance on Fiscal Recovery Fund and impact on PR	1.20	720.00	864.00
Heath, Emma	Senior Manager	5/11/2021	T3 - Long Term Projections	Prepare lost revenue calculation for State Fiscal Recovery fund for FY20.	2.40	720.00	1,728.00
Jacobsen, Katherine Anne	Senior	5/11/2021	T3 - Plan of Adjustment	Draft email to Proskauer with additional updates around pension language to be included Disclosure Statement and Plan of Adjustment ahead of the 5/11 filing	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	5/11/2021	T3 - Plan of Adjustment	Draft email to Proskauer with additional updates to be included Disclosure Statement ahead of the 5/11 filing	0.40	445.00	178.00
Jacobsen, Katherine Anne	Senior	5/11/2021	T3 - Long Term Projections	Draft email summarizing detail on the lost revenue calculation and use of funds provided by the Interim Final Rule published by US Treasury for American Rescue Plan State and Local Fiscal Recovery Funds	0.60	445.00	267.00
Jacobsen, Katherine Anne	Senior	5/11/2021	T3 - Long Term Projections	Prepare a tracker of questions and analysis for the Interim Final Rule published by US Treasury for American Rescue Plan State and Local Fiscal Recovery Funds	1.60	445.00	712.00
Jacobsen, Katherine Anne	Senior	5/11/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY) and F. Yodice (EY) to discuss and update COVID relief allocation file with new data and sources obtained from reconciling the spending tracker document	1.80	445.00	801.00
Jacobsen, Katherine Anne	Senior	5/11/2021	T3 - Long Term Projections	Review Interim Final Rule published by US Treasury for American Rescue Plan State and Local Fiscal Recovery Funds	3.30	445.00	1,468.50
Kane, Collin	Senior	5/11/2021	T3 - Long Term Projections	Prepare code for JRS plan for 8.5%, 1,500 cut scenario under fiscal plan assumptions, without reflecting freeze. For calculations of costs related to retirees / beneficiaries.	2.10	405.00	850.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kane,Collin	Senior	5/11/2021	T3 - Long Term Projections	Prepare code for JRS plan for 8.5%, 1,500 cut scenario under fiscal plan assumptions, without reflecting freeze. For calculations of costs related to fixed tenure / post 2014 active participants.	2.40	405.00	972.00
Kebhaj,Suhaib	Senior	5/11/2021	T3 - Long Term Projections	Review initial analysis of DDEC ROI manual	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	5/11/2021	T3 - Long Term Projections	Prepare guidance on review of DDEC ROI manual	1.20	445.00	534.00
Kebhaj,Suhaib	Senior	5/11/2021	T3 - Long Term Projections	Prepare guidance on updating unemployment model	1.20	445.00	534.00
Kebhaj,Suhaib	Senior	5/11/2021	T3 - Long Term Projections	Review DDEC Act 60 work stream and take stock of status of different aspects of the project	2.20	445.00	979.00
Kebhaj,Suhaib	Senior	5/11/2021	T3 - Long Term Projections	Review areas of unemployment model that require update and provide suggested changes	2.60	445.00	1,157.00
Knapp,Nicole Penelope	Senior	5/11/2021	T3 - Long Term Projections	Update property tax methodology for Fiscal Note 325 to reflect different treatment for new vs. old construction	2.70	445.00	1,201.50
Knapp,Nicole Penelope	Senior	5/11/2021	T3 - Long Term Projections	Review unemployment stimulus modeling and identify areas to further refine estimates to better predict actual data	2.90	445.00	1,290.50
Latham,Willow Genevieve	Senior	5/11/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.40	445.00	178.00
Latham,Willow Genevieve	Senior	5/11/2021	T3 - Long Term Projections	Revise Task 2 deck based on discussion with A. Cruz (FOMB)	0.60	445.00	267.00
Latham,Willow Genevieve	Senior	5/11/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.90	445.00	400.50
Lavrov,Eugene	Senior Manager	5/11/2021	T3 - Long Term Projections	Review international tax tables and latest GILTI memos	1.00	720.00	720.00
Levy,Sheva R	Partner/Principal	5/11/2021	T3 - Long Term Projections	Review summary of pension analysis needed for McKinsey model updates	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	5/11/2021	T3 - Plan of Adjustment	Participate in call with EY and McKinsey to discuss pension cut scenarios. EY participants are R Tague (EY), J Santambrogio (EY), S Levy (EY) and C Good(EY)	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/11/2021	T3 - Plan of Adjustment	Review draft media release for Plan of Adjustment	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/11/2021	T3 - Plan of Adjustment	Review pension edits in 3rd amended Plan of Adjustment	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/11/2021	T3 - Plan of Adjustment	Review Proskauer edits to pension data request for solicitation process	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/11/2021	T3 - Long Term Projections	Review draft letter from FOMB related to Office of Court Administration budget for Social Security withholdings	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	5/11/2021	T3 - Plan of Adjustment	Review draft letter from FOMB related to retirements approved under Act 211-2015	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	5/11/2021	T3 - Plan of Adjustment	Participate in call with S Levy (EY), C Good (EY), M Lopez (FOMB) and C Ortiz (FOMB) to discuss Social Security implementation steps/decisions and pension ballot data	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.80	721.00	576.80
Mackie,James	Executive Director	5/11/2021	T3 - Long Term Projections	Prepare section dealing with IRS data on US firms with subsidiaries in Puerto Rico for FOMB op ed on problems with Biden's GILTI tax proposal	0.90	810.00	729.00
Mairena,Daisy	Staff	5/11/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 1 to 1 of 7 account balances held by the Convention Center District Authority of Puerto Rico at BNY Mellon as of the 03/31/21 testing period.	0.10	245.00	24.50
Mairena,Daisy	Staff	5/11/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Automobile Accident Compensation Administration as of 11/05/2021 to follow up on account balance information for the 03/31/2021 testing period.	0.40	245.00	98.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	5/11/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss the analysis of the significant changes in balances for the March 31, 2021 reporting period.	0.50	245.00	122.50
Mairena,Daisy	Staff	5/11/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Insurance Fund State Corporation as of 11/05/2021 to follow up on account balance increase or decrease for the 03/31/2021 testing period	0.60	245.00	147.00
Mairena,Daisy	Staff	5/11/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Puerto Rico Police Bureau as of 11/05/2021 to follow up on account balance increase or decrease for the 03/31/2021 testing period.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/11/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for University of Puerto Rico as of 11/05/2021 to follow up on account balance increase or decrease for the 03/31/2021 testing period.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/11/2021	T3 - Plan of Adjustment	Review bank account information related to confirmation of list of accounts received on 11/05/2021 for Department of Housing for the March 31, 2021 testing period.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/11/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 11/05/2021 for Puerto Rico Aqueduct and Sewer Authority (PRASA) for the March 31, 2021 testing period.	0.90	245.00	220.50
Mairena,Daisy	Staff	5/11/2021	T3 - Plan of Adjustment	Review Relativity platform for changes required to account fields as of 11/05/2021 to efficiently meet reporting needs.	0.90	245.00	220.50
Mairena,Daisy	Staff	5/11/2021	T3 - Plan of Adjustment	Analyze account level activity detail for a sample of Public Corporation accounts as of 11/05/2021, to identify rationale for significant changes in cash balances between the 12/31/2020 and 03/31/2021 reporting periods.	2.90	245.00	710.50
Malhotra,Gaurav	Partner/Principal	5/11/2021	T3 - Long Term Projections	Review of FY22 general fund budget submission presentation	2.40	870.00	2,088.00
Matla,Jonathan	Senior	5/11/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), J Santambrogio (EY), V Chemtob (EY), E Heath (EY), J Burr (EY), J Matla (EY), V Bernal (FOMB), and A Lopez (FOMB) to discuss PRIDCO's NOV response and updated model	1.00	445.00	445.00
Matla,Jonathan	Senior	5/11/2021	T3 - Long Term Projections	Review the PRIDCO NOV response PDF	1.10	445.00	489.50
Matla,Jonathan	Senior	5/11/2021	T3 - Long Term Projections	Participate in meeting with V Chemtob (EY), J Burr (EY), and J Matla (EY) to discuss next steps for the PRIDCO NOV response and the PRIDCO budget to actuals	1.20	445.00	534.00
Matla,Jonathan	Senior	5/11/2021	T3 - Long Term Projections	Prepare a document detailing what changes were made or not made based upon PRIDCO's response to the NOV	1.30	445.00	578.50
Matla,Jonathan	Senior	5/11/2021	T3 - Long Term Projections	Adjust assumptions tab on the PRIDCO fiscal plan response to correct for errors	2.40	445.00	1,068.00
Matla,Jonathan	Senior	5/11/2021	T3 - Long Term Projections	Review the PRIDCO NOV response excel model	2.80	445.00	1,246.00
Meisel,Daniel	Staff	5/11/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss changes to PRIDCO CapEx reserve study and potential SOW workplan PowerPoint deck	0.40	245.00	98.00
Meisel,Daniel	Staff	5/11/2021	T3 - Long Term Projections	Prepare an executive summary slide highlighting the 5 key takeaways from the Puerto Rico School Analysis presentation.	1.00	245.00	245.00
Meisel,Daniel	Staff	5/11/2021	T3 - Long Term Projections	Participate in call with M Canter (EY), A Gregoire (EY), D Edwards (EY), D Meisel (EY) and J Federer (EY) to discuss PBA and DTOP schools analysis presentation	1.10	245.00	269.50
Meisel,Daniel	Staff	5/11/2021	T3 - Long Term Projections	Integrate the relevant portfolio analysis to create a slide that provides an overview of Puerto Rico's school composition by agency (PBA vs. DTOP) for the PBA schools Puerto Rico School Analysis PowerPoint.	1.20	245.00	294.00
Meisel,Daniel	Staff	5/11/2021	T3 - Long Term Projections	Prepare talking points for the Puerto Rico School Analysis Presentation.	1.30	245.00	318.50
Meisel,Daniel	Staff	5/11/2021	T3 - Long Term Projections	Prepare slide highlighting the key findings and qualitative factors guiding the analysis of the PBA schools for the Puerto Rico School Analysis PowerPoint.	1.50	245.00	367.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Meisel,Daniel	Staff	5/11/2021	T3 - Long Term Projections	Address various comments from D Edwards (EY) and A Gregoire (EY) for the Puerto Rico School Analysis PowerPoint.	2.60	245.00	637.00
Mira,Francisco Jose	Senior Manager	5/11/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.40	720.00	288.00
Mira,Francisco Jose	Senior Manager	5/11/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira(EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.90	720.00	648.00
Morris,Michael Thomas	Senior	5/11/2021	T3 - Long Term Projections	Review TRS Social Security implementation deck for admin employees	2.70	405.00	1,093.50
Mullins,Daniel R	Executive Director	5/11/2021	T3 - Long Term Projections	Participate in project status update with D Mullins (EY) on scope and methods for Fiscal Note	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	5/11/2021	T3 - Long Term Projections	Review DDEC development strategy in response to \$800 million CDGB-DR funds for strategic sectors	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	5/11/2021	T3 - Long Term Projections	Review FOMB Op-Ed on need to promote fiscal sustainability through modifications to Biden Administration's tax plan to offset loss of 154 corporation revenue due to GLTI provisions	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	5/11/2021	T3 - Long Term Projections	Review Cooperative Revenue Administration slide deck on application to Puerto Rico from lessons of states	0.60	810.00	486.00
Mullins,Daniel R	Executive Director	5/11/2021	T3 - Long Term Projections	Revise Act 172 letter to reflect a revenue neutral determination of aluminum subsidies under three specified conditions that assure that there is no net incremental effect on resources	2.30	810.00	1,863.00
Nagarajan,Snigdha	Staff	5/11/2021	T3 - Long Term Projections	Participate in call with S Nagarajan (EY) and J Federer (EY) to discuss integration of PRIDCO GDP loan information into PowerBI dashboard	0.20	245.00	49.00
Nagarajan,Snigdha	Staff	5/11/2021	T3 - Long Term Projections	Data verification of reported values in PRIDCO loan information dashboard	0.60	245.00	147.00
Nagarajan,Snigdha	Staff	5/11/2021	T3 - Long Term Projections	Participate in call with S. Nagarajan (EY) and GDS to discuss mapping of PRIDCO2 portfolio with existing PRIDCO portfolio	1.00	245.00	245.00
Nagarajan,Snigdha	Staff	5/11/2021	T3 - Long Term Projections	Incorporate updated PRIDCO2 location information into dashboard	1.20	245.00	294.00
Nagarajan,Snigdha	Staff	5/11/2021	T3 - Long Term Projections	First draft of mapping PRIDCO 2 portfolio with existing PRIDCO portfolio	1.80	245.00	441.00
Nagarajan,Snigdha	Staff	5/11/2021	T3 - Long Term Projections	Update PRIDCO 2 dashboard based on location mapping and loan information	2.40	245.00	588.00
Nagarajan,Snigdha	Staff	5/11/2021	T3 - Long Term Projections	Identify lat long of PRIDCO2 properties using geo locator mapping, tenant mapping and Python automated geo coder	3.10	245.00	759.50
Neziroski,David	Staff	5/11/2021	T3 - Fee Applications / Retention	Make edits to the February monthly statement	2.90	245.00	710.50
Nichols,Carly	Senior Manager	5/11/2021	T3 - Long Term Projections	Participate in call with C Nichols (EY) and C Good (EY) to discuss best interest request to run TRS scenarios assuming no POA provisions but otherwise cut at 5% / 10%	0.20	655.00	131.00
Nichols,Carly	Senior Manager	5/11/2021	T3 - Long Term Projections	Participate in call with E Stuber (EY), C Nichols (EY) to discuss TRS cut costing with post-freeze parameters	0.30	655.00	196.50
Nichols,Carly	Senior Manager	5/11/2021	T3 - Long Term Projections	Review planned updates to TRS valuation system coding to measure impact of alternative cut percentages as a comparison for results under no bankruptcy filing	0.70	655.00	458.50
Panagiotakis,Sofia	Senior Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	5/11/2021	T3 - Long Term Projections	Participate on call with McKinsey, FOMB, J Santambrogio (EY), S Panagiotakis (EY), and S Sarna (EY) to review revisions required to fiscal plan based on budget updates	0.50	720.00	360.00
Panagiotakis,Sofia	Senior Manager	5/11/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Gariletti (McKinsey), S. O'Rourke (McKinsey), G. Zimmerly (McKinsey), J. Rebolledo (McKinsey), L. Sanchez (McKinsey), S. Panagiotakis (EY), R. Tan (EY), S. Sarna (EY), M. Perez (FOMB), V. Bernal (FOMB), and J. Mejia (FOMB) to discuss updates to fiscal plan for UPR and Department of Education, submission and changes from Governor and potential requests from legislature.	0.60	720.00	432.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Powell,Marc	Executive Director	5/11/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.40	810.00	324.00
Powell,Marc	Executive Director	5/11/2021	T3 - Long Term Projections	Draft Consolidated notes following weekly call with FOMB and EY	0.70	810.00	567.00
Powell,Marc	Executive Director	5/11/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira(EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.90	810.00	729.00
Powell,Marc	Executive Director	5/11/2021	T3 - Long Term Projections	Prepare talking points for call with EY team	1.10	810.00	891.00
Powell,Marc	Executive Director	5/11/2021	T3 - Long Term Projections	Prepare talking points for weekly call with A. Cruz (FOMB)	1.60	810.00	1,296.00
Ramirez,Aaron	Senior	5/11/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.40	445.00	178.00
Ramirez,Aaron	Senior	5/11/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira(EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.90	445.00	400.50
Ramirez,Aaron	Senior	5/11/2021	T3 - Long Term Projections	Review of Mapping Usable Infrastructure Precedents for Task 3 to include notes	3.30	445.00	1,468.50
Ramirez,Jessica I.	Senior	5/11/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss the analysis of the significant changes in balances for the March 31, 2021 reporting period.	0.50	445.00	222.50
Ramirez,Jessica I.	Senior	5/11/2021	T3 - Plan of Adjustment	Update unresponsive agencies list to include new information received from agencies which responded to 03/31/2021 testing period requests between 07/05/2021 and 11/05/2021.	1.60	445.00	712.00
Ramirez,Jessica I.	Senior	5/11/2021	T3 - Plan of Adjustment	Prepare request to technology team with detailed parameters for changes required to the Relativity platform as of 11/05/2021 to update the "Included in 95% POA Priority threshold" field for several accounts for accurate reporting.	2.80	445.00	1,246.00
Ramirez,Jessica I.	Senior	5/11/2021	T3 - Plan of Adjustment	Prepare the 03/31/2021 cash balances reporting workbook analysis, as of 11/05/2021.	2.90	445.00	1,290.50
Rubin,Joshua A.	Staff	5/11/2021	T3 - Long Term Projections	Prepare slide for Doing Business presentation highlighting which industries in Puerto Rico have been growing and on pace with national industry growth	1.10	245.00	269.50
Sanchez-Riveron,Déborah	Staff	5/11/2021	T3 - Plan of Adjustment	Prepare draft email to BNY Mellon to follow up on outstanding items as of 5/11/2021 for 3/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Sanchez-Riveron,Déborah	Staff	5/11/2021	T3 - Plan of Adjustment	Prepare summary analysis request to FOMB for information regarding the Retirement System agencies for the March 31, 2021 reporting period.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	5/11/2021	T3 - Plan of Adjustment	Review AAFAP monthly report to identify significant changes in ERS balances in preparation for March 31, 2020 cash balance report.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	5/11/2021	T3 - Plan of Adjustment	Review information related unidentified accounts listed in OCIF reports for accounts First Bank	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	5/11/2021	T3 - Plan of Adjustment	Review AAFAP monthly report to identify significant changes in TSA balances in preparation for March 31, 2020 cash balance report.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	5/11/2021	T3 - Plan of Adjustment	Update account holder tracker to incorporate balance information as of 5/11/2021 to agencies for 3/31/2021 cash balance requests.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	5/11/2021	T3 - Plan of Adjustment	Perform analysis of outstanding items from BNY Mellon as of 5/11/2021 for 3/31/2021 testing period cash balances requests.	0.70	245.00	171.50
Sanchez-Riveron,Déborah	Staff	5/11/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and D. Sanchez-Riveron (EY) to discuss reconciliation of population of accounts with other sources of information.	0.80	245.00	196.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	5/11/2021	T3 - Plan of Adjustment	Review information related unidentified accounts listed in OCIF reports for accounts Banco Popular.	0.80	245.00	196.00
Sanchez-Riveron,Déborah	Staff	5/11/2021	T3 - Plan of Adjustment	Review information provided via email from US Bank regarding outstanding items as of 5/11/2021 for 3/31/2021 testing period cash balances requests.	0.90	245.00	220.50
Sanchez-Riveron,Déborah	Staff	5/11/2021	T3 - Plan of Adjustment	Perform reconciliation of OCIF reports against account balances in the 3/31/2021 reporting workbook for accounts held at Citibank.	1.70	245.00	416.50
Sanchez-Riveron,Déborah	Staff	5/11/2021	T3 - Plan of Adjustment	Perform reconciliation of OCIF reports against account balances in the 3/31/2021 reporting workbook for accounts held at Oriental Bank.	1.90	245.00	465.50
Santambrogio,Juan	Executive Director	5/11/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and J. Santambrogio (EY) regarding components of general revenue for purpose of calculating lost revenue for ARP relief.	0.40	810.00	324.00
Santambrogio,Juan	Executive Director	5/11/2021	T3 - Plan of Adjustment	Participate in call with EY and McKinsey to discuss pension cut scenarios. EY participants are R Tague (EY), J Santambrogio (EY), S Levy (EY)and C Good(EY)	0.40	810.00	324.00
Santambrogio,Juan	Executive Director	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00
Santambrogio,Juan	Executive Director	5/11/2021	T3 - Long Term Projections	Participate on call with McKinsey, FOMB, J Santambrogio (EY), S Panagiotakis (EY), and S Sarna (EY) to review revisions required to fiscal plan based on budget updates	0.50	810.00	405.00
Santambrogio,Juan	Executive Director	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Santambrogio,Juan	Executive Director	5/11/2021	T3 - Long Term Projections	Review updated version of COFINA fiscal plan presentation to be delivered to the Board staff	0.80	810.00	648.00
Santambrogio,Juan	Executive Director	5/11/2021	T3 - Long Term Projections	Review summary observations on PRIDCO fiscal plan submission by the Government	0.90	810.00	729.00
Santambrogio,Juan	Executive Director	5/11/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), J Santambrogio (EY), V Chemtob (EY), E Heath (EY), J Burr (EY), J Matla (EY), V Bernal (FOMB), and A Lopez (FOMB) to discuss PRIDCO's NOV response and updated model	1.00	810.00	810.00
Santambrogio,Juan	Executive Director	5/11/2021	T3 - Plan of Adjustment	Review information necessary to estimate minimum cash requirements for highway and Transportation Authority	1.70	810.00	1,377.00
Sarna,Shavi	Senior Manager	5/11/2021	T3 - Long Term Projections	Participate on call with McKinsey, FOMB, J Santambrogio (EY), S Panagiotakis (EY), and S Sarna (EY) to review revisions required to fiscal plan based on budget updates	0.50	720.00	360.00
Sarna,Shavi	Senior Manager	5/11/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garillete (McKinsey), S. O'Rourke (McKinsey), G. Zimmerly (McKinsey), J. Rebolledo (McKinsey), L. Sanchez (McKinsey), S. Panagiotakis (EY), R. Tan (EY), S. Sarna (EY), M. Perez (FOMB), V. Bernal (FOMB), and J. Mejia (FOMB) to discuss updates to fiscal plan for UPR and Department of Education, submission and changes from Governor and potential requests from legislature.	0.60	720.00	432.00
Sarna,Shavi	Senior Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	1.10	720.00	792.00
Stricklin,Todd	Senior	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.70	405.00	283.50
Stricklin,Todd	Senior	5/11/2021	T3 - Creditor Mediation Support	Redacted	1.10	405.00	445.50
Stricklin,Todd	Senior	5/11/2021	T3 - Creditor Mediation Support	Redacted	1.20	405.00	486.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stricklin,Todd	Senior	5/11/2021	T3 - Creditor Mediation Support	Redacted	1.20	405.00	486.00
Stricklin,Todd	Senior	5/11/2021	T3 - Creditor Mediation Support	Redacted	1.30	405.00	526.50
Stricklin,Todd	Senior	5/11/2021	T3 - Creditor Mediation Support	Redacted	1.40	405.00	567.00
Stricklin,Todd	Senior	5/11/2021	T3 - Creditor Mediation Support	Redacted	1.40	405.00	567.00
Stuber,Emily Grace	Senior	5/11/2021	T3 - Long Term Projections	Participate in call with E Stuber (EY), C Nichols (EY) to discuss TRS cut costing with post-freeze parameters	0.30	405.00	121.50
Stuber,Emily Grace	Senior	5/11/2021	T3 - Long Term Projections	Review calculation details needed to ensure proper workflow for TRS cut costing	1.70	405.00	688.50
Stuber,Emily Grace	Senior	5/11/2021	T3 - Long Term Projections	Prepare project plan for TRS cut costing including runs needed, timeline, starting results	1.90	405.00	769.50
Tague,Robert	Executive Director	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Tague,Robert	Executive Director	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Tague,Robert	Executive Director	5/11/2021	T3 - Plan of Adjustment	Participate in call with EY and McKinsey to discuss pension cut scenarios. EY participants are R Tague (EY), J Santambrogio (EY), S Levy (EY)and C Good(EY)	0.40	810.00	324.00
Tague,Robert	Executive Director	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Tague,Robert	Executive Director	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Tague,Robert	Executive Director	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Tague,Robert	Executive Director	5/11/2021	T3 - Creditor Mediation Support	Redacted	1.60	810.00	1,296.00
Tan,Riyandi	Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Tan,Riyandi	Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Tan,Riyandi	Manager	5/11/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Gariletti (McKinsey), S. O'Rourke (McKinsey), G. Zimmerly (McKinsey), J. Rebolledo (McKinsey), L. Sanchez (McKinsey), S. Panagiotakis (EY), R. Tan (EY), S. Sarna (EY), M. Perez (FOMB), V. Bernal (FOMB), and J. Mejia (FOMB) to discuss updates to fiscal plan for UPR and Department of Education, submission and changes from Governor and potential requests from legislature.	0.60	595.00	357.00
Tan,Riyandi	Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Tan,Riyandi	Manager	5/11/2021	T3 - Creditor Mediation Support	Redacted	1.40	595.00	833.00
Thind,Jehan	Senior Manager	5/11/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.40	720.00	288.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Thind,Jehan	Senior Manager	5/11/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira(EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.90	720.00	648.00
Venkatramanan,Siddhu	Manager	5/11/2021	T3 - Plan of Adjustment	Perform Relativity platform user maintenance functions like access management procedures updates to ensure the system is working as intended for the cash workstream, as of 11/05/2021.	1.30	595.00	773.50
Venkatramanan,Siddhu	Manager	5/11/2021	T3 - Plan of Adjustment	Update Relativity platform for documentation identified during the weekly workspace maintenance for the cash analysis workstream as of 11/05/2021	1.40	595.00	833.00
Yang,Tianyi	Manager	5/11/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.40	595.00	238.00
Yang,Tianyi	Manager	5/11/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira(EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.90	595.00	535.50
Yodice,Frank	Senior	5/11/2021	T3 - Long Term Projections	Update Lost Revenue Analysis with Hacienda revenue data from 2017	0.70	445.00	311.50
Yodice,Frank	Senior	5/11/2021	T3 - Long Term Projections	Update COVID relief allocation file with updated data from AAFAF Strategic Disbursement report and	0.90	445.00	400.50
Yodice,Frank	Senior	5/11/2021	T3 - Long Term Projections	Participate in call with K. Jacobsen (EY) and F. Yodice (EY) to discuss and update COVID relief allocation file with new data and sources obtained from reconciling the spending tracker document	1.80	445.00	801.00
Zhao,Leqi	Senior	5/11/2021	T3 - Long Term Projections	Prepare initial assumptions for estimating fiscal impact for Act 169 fiscal note	0.60	445.00	267.00
Zhao,Leqi	Senior	5/11/2021	T3 - Long Term Projections	Refine list of assumptions about the law for Act 169 fiscal note	2.10	445.00	934.50
Zhao,Leqi	Senior	5/11/2021	T3 - Long Term Projections	Prepare list of assumptions about the law for Act 169 fiscal note	2.30	445.00	1,023.50
Ban,Menuka	Manager	5/12/2021	T3 - Long Term Projections	Meeting with the FOMB and EY team to discuss the Doing Business-Paying Taxes-Tax Administration Coordination presentation. Participants are D. Mullins (EY), R. Tague (EY), M. Ban (EY), J. Mackie (EY), A. Kebhaj (EY), G. Ojeda (FOMB), S. Rivera (FOMB), and L. Rosso (FOMB)	0.90	595.00	535.50
Ban,Menuka	Manager	5/12/2021	T3 - Long Term Projections	Finalize the 6-digit analysis update with the revised methodology to prepare deliverables to send to R. Fuentes (EY)	2.60	595.00	1,547.00
Ban,Menuka	Manager	5/12/2021	T3 - Long Term Projections	Revise the Op-ed draft based on A. Chepenik (EY) and J. Mackie (EY) feedback and comments and email B. Angus (EY) to clarify the issues with the SOI data (Re: comments from Chepenik and Mackie)	2.70	595.00	1,606.50
Barati Stec,Izabella	Manager	5/12/2021	T3 - Long Term Projections	Compare FB 92 on teachers salaries to the new Fiscal Plan data	0.80	595.00	476.00
Barati Stec,Izabella	Manager	5/12/2021	T3 - Long Term Projections	Discuss methodology for Fiscal Notes PS 169 and PS 325 to ensure consistent methodology on estimates of capital gains, property tax, and real estate fees. Participants D. Berger (EY), I. Barati Stec (EY), L. Zhao (EY), and N. Knapp (EY).	0.80	595.00	476.00
Barati Stec,Izabella	Manager	5/12/2021	T3 - Long Term Projections	Review Act 40 sections on spirits and other alcoholic drinks	2.90	595.00	1,725.50
Barati Stec,Izabella	Manager	5/12/2021	T3 - Long Term Projections	Revise Act 40 miscellaneous sections ranking based on size of potential fiscal impact	2.90	595.00	1,725.50
Berger,Daniel L.	Manager	5/12/2021	T3 - Long Term Projections	Discuss methodology for Fiscal Notes PS 169 and PS 325 to ensure consistent methodology on estimates of capital gains, property tax, and real estate fees. Participants D. Berger (EY), I. Barati Stec (EY), L. Zhao (EY), and N. Knapp (EY).	0.80	595.00	476.00
Berger,Daniel L.	Manager	5/12/2021	T3 - Plan of Adjustment	Review underlying spreadsheets for PS 169 to ensure the methodology is the same across multiple bills (PS325) - need to ensure estimates are internally valid	1.20	595.00	714.00
Burr,Jeremy	Manager	5/12/2021	T3 - Long Term Projections	Prepare summary of key revisions to the PRIDCO budget to actuals publicly reported to accurately reflect the asset management business	0.40	595.00	238.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	5/12/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), J Santambrogio (EY), V Chemtob (EY) and J Burr (EY) to discuss the budget to actuals for PRIDCO	0.50	595.00	297.50
Burr,Jeremy	Manager	5/12/2021	T3 - Long Term Projections	Prepare a summary of the PRIDCO FY22 budget implied by the 2020 FP versus the government submission to discuss the correct amounts to be used for forecasting	0.80	595.00	476.00
Burr,Jeremy	Manager	5/12/2021	T3 - Long Term Projections	Prepare the final COFINA presentation for the FOMB public meeting based on feedback form Juan Santambrogio	0.90	595.00	535.50
Burr,Jeremy	Manager	5/12/2021	T3 - Long Term Projections	Participate in call with N Irizarry (FOMB), C Morales (FOMB), D Meyer (FOMB), J Burr (EY), A Gregoire (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss preliminary findings of school analysis and outstanding data needed to complete analysis	1.00	595.00	595.00
Burr,Jeremy	Manager	5/12/2021	T3 - Long Term Projections	Participate in meeting with A Lopez (FOMB), J Burr (EY), and J Matla (EY) to discuss tasks for reconciling the PRIDCO fiscal plan resubmission	1.00	595.00	595.00
Burr,Jeremy	Manager	5/12/2021	T3 - Long Term Projections	Participate working meeting with A Lopez (FOMB), J Matla (EY), and J Burr (EY) to work through the PRIDCO expenses in the fiscal plan	1.10	595.00	654.50
Burr,Jeremy	Manager	5/12/2021	T3 - Long Term Projections	Participate in meeting with A Lopez (FOMB), J Burr (EY), and J Matla (EY) to discuss PRIDCO fiscal plan resubmission support for expense items	1.50	595.00	892.50
Burr,Jeremy	Manager	5/12/2021	T3 - Long Term Projections	Prepare detailed assumptions build for the 2021 PRIDCO fiscal plan for the upcoming May 27th certification	1.90	595.00	1,130.50
Burr,Jeremy	Manager	5/12/2021	T3 - Long Term Projections	Prepare revised 2020 PRIDCO Fiscal Plan recast to reflect actual expenses in FY21	2.30	595.00	1,368.50
Campbell,Nnaji-Semayi	Senior	5/12/2021	T3 - Long Term Projections	Call with N. Campbell (EY), J. Thind (EY) and A. Ramirez (EY), to discuss current status of the Task 3 Key Consideration subsections	0.60	445.00	267.00
Campbell,Nnaji-Semayi	Senior	5/12/2021	T3 - Long Term Projections	Research and revise input on operating model based on updated template	0.80	445.00	356.00
Campbell,Nnaji-Semayi	Senior	5/12/2021	T3 - Long Term Projections	Draft and transfer in content on task 3 sections 2.2.4 - 2.2.5	1.60	445.00	712.00
Campbell,Nnaji-Semayi	Senior	5/12/2021	T3 - Long Term Projections	Review draft task 3 research notes on determination of preferred broadband technology and definitions	1.90	445.00	845.50
Campbell,Nnaji-Semayi	Senior	5/12/2021	T3 - Long Term Projections	Draft and transfer in content on task 3 sections 2.2-1 - 2.2.3	2.70	445.00	1,201.50
Canter,Matthew Alan	Manager	5/12/2021	T3 - Long Term Projections	Participate in call with N Irizarry (FOMB), C Morales (FOMB), D Meyer (FOMB), J Burr (EY), A Gregoire (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss preliminary findings of school analysis and outstanding data needed to complete analysis	1.00	595.00	595.00
Canter,Matthew Alan	Manager	5/12/2021	T3 - Long Term Projections	Continue to develop CapEX budget to asset all properties in PRIDCO portfolio based upon feedback from EY team	1.40	595.00	833.00
Chan,Jonathan	Manager	5/12/2021	T3 - Plan of Adjustment	Prepare summary analysis with follow-ups for AAFAP regarding differences in account balances for the March 31, 2021, reporting period	0.30	595.00	178.50
Chan,Jonathan	Manager	5/12/2021	T3 - Plan of Adjustment	Reconcile AAFAP ACAAs balances against financial institution statement balances for prior 2019 reporting periods, to ensure accuracy of the current reporting period.	0.40	595.00	238.00
Chan,Jonathan	Manager	5/12/2021	T3 - Plan of Adjustment	Analyze Relativity information received as of 12/05/2021 for two accounts with unidentified differences between FOMB population and AAFAP cash inventory to prepare request for additional information to reconcile differences.	0.60	595.00	357.00
Chan,Jonathan	Manager	5/12/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), J. Chan (EY) and J. Ramirez (EY) to discuss updates related to PBA and ERS in preparation for the March 31, 2021, rollforward period as of 5/12/2021.	0.60	595.00	357.00
Chan,Jonathan	Manager	5/12/2021	T3 - Plan of Adjustment	Participate in working session with J. Chan (EY) and D. Sanchez-Riveron (EY) to finalize follow-up items for differences in account balances with AAFAP cash inventory.	0.90	595.00	535.50
Chan,Jonathan	Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	1.40	595.00	833.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	5/12/2021	T3 - Plan of Adjustment	Review analysis of reconciliation between FOMB population and AAFAF cash inventory population for required follow-up items for the March 31, 2021, reporting period.	2.10	595.00	1,249.50
Chawla,Sonia	Manager	5/12/2021	T3 - Plan of Adjustment	Prepare summary update to Proskauer regarding status of rolling forward cash balances to the 03/31/2021 rollforward period.	0.20	595.00	119.00
Chawla,Sonia	Manager	5/12/2021	T3 - Plan of Adjustment	Perform quality review of the filed, amended Debtors' Cash Section of the POA DS on 12/05/2021 with updated information for the 12/31/2020 reporting period.	0.40	595.00	238.00
Chawla,Sonia	Manager	5/12/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), J. Chan (EY) and J. Ramirez (EY) to discuss updates related to PBA and ERS in preparation for the March 31, 2021, rollforward period as of 5/12/2021.	0.60	595.00	357.00
Chawla,Sonia	Manager	5/12/2021	T3 - Plan of Adjustment	Prepare analysis with follow up items of outstanding cash information with unreconciled differences identified in the 03/31/2021 testing period AAFAF reconciliation analysis.	1.40	595.00	833.00
Chawla,Sonia	Manager	5/12/2021	T3 - Plan of Adjustment	Perform additional quality review over the AAFAF reconciliation of accounts and cash balances for the 03/31/2021 testing period against the March 2021 AAFAF Cash Report.	2.90	595.00	1,725.50
Chemtob,Victor	Senior Manager	5/12/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), J Santambrogio (EY), V Chemtob (EY) and J Burr (EY) to discuss the budget to actuals for PRIDCO	0.50	720.00	360.00
Chemtob,Victor	Senior Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Chemtob,Victor	Senior Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Chepenik,Adam Brandon	Partner/Principal	5/12/2021	T3 - Long Term Projections	Review PRIDCO analysis for discussion with N Jaresko (FOMB)	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	5/12/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), J Santambrogio (EY), V Chemtob (EY) and J Burr (EY) to discuss the budget to actuals for PRIDCO	0.50	870.00	435.00
Chepenik,Adam Brandon	Partner/Principal	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	5/12/2021	T3 - Plan of Adjustment	Participate in discussion with advisors and N Jaresko (FOMB) on POA confirmation process and strategic requirements. EY Participants: J Santambrogio (EY), A Chepenik (EY), and G Malhotra (EY)	1.40	870.00	1,218.00
Chevlin,Benjamin	Staff	5/12/2021	T3 - Long Term Projections	Analyze data and documents shared by FOMB pertaining to civil service recruitment and performance mgmt. trends, and develop key takeaways - shared by FOMB in the team SharePoint. Will be useful background information as we begin to provide our skills, workload, recruitment, etc. recommendations.	2.80	245.00	686.00
Chevlin,Benjamin	Staff	5/12/2021	T3 - Long Term Projections	Update week-by-week workplan and share with FOMB to review prior to Thursday Civil Service Reform touchpoint	3.00	245.00	735.00
Culp,Noelle B.	Senior	5/12/2021	T3 - Long Term Projections	Update fiscal plan calculations to reflect ERS cut at various percentages	0.30	405.00	121.50
Dubinsky,Shawn	Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Dubinsky,Shawn	Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Dubinsky,Shawn	Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Dubinsky,Shawn	Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Dubinsky,Shawn	Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	1.10	595.00	654.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky,Shawn	Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Dubinsky,Shawn	Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	1.30	595.00	773.50
Dubinsky,Shawn	Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	1.30	595.00	773.50
Edwards,Daniel	Manager	5/12/2021	T3 - Long Term Projections	Conduct due diligence into pricing structures related to CapEx reserve study workstream scoping	0.80	595.00	476.00
Edwards,Daniel	Manager	5/12/2021	T3 - Long Term Projections	PBA schools deck review	1.20	595.00	714.00
Eiben,Jaime Rose	Staff	5/12/2021	T3 - Long Term Projections	Participate in call with E Stuber (EY), J Eiben (EY), C Nichols (EY) to discuss general coding methods for TRS cut percent sensitivities for non-frozen benefit cashflows	0.20	271.00	54.20
Eiben,Jaime Rose	Staff	5/12/2021	T3 - Long Term Projections	Participate in call with E Stuber (EY), J Eiben (EY) to discuss detailed coding methods for TRS cut percent sensitivities for non-frozen benefit cashflows	0.60	271.00	162.60
Eiben,Jaime Rose	Staff	5/12/2021	T3 - Long Term Projections	Perform valuation system coding updates for TRS cut percentage sensitivities for non-frozen benefit cashflows with revisions to plan freeze calculations	1.10	271.00	298.10
Eiben,Jaime Rose	Staff	5/12/2021	T3 - Long Term Projections	Perform valuation system coding updates for TRS cut percentage sensitivities for non-frozen benefit cashflows with revisions to census data	1.70	271.00	460.70
Eiben,Jaime Rose	Staff	5/12/2021	T3 - Long Term Projections	Perform valuation system coding updates for TRS cut percentage sensitivities for non-frozen benefit cashflows with revisions to cut threshold	2.10	271.00	569.10
Federbush,Samantha	Manager	5/12/2021	T3 - Long Term Projections	Prepare a summary of the cash flow calculations from the valuation system for ERS 5% / 10% cut scenario results	0.20	519.00	103.80
Federbush,Samantha	Manager	5/12/2021	T3 - Long Term Projections	Review aggregate calculations fiscal plan workbooks in the COR cut 10% scenario	0.30	519.00	155.70
Federbush,Samantha	Manager	5/12/2021	T3 - Long Term Projections	Review aggregate calculations fiscal plan workbooks in the COR cut 5% scenario	0.30	519.00	155.70
Federbush,Samantha	Manager	5/12/2021	T3 - Long Term Projections	Review ERS retiree COR 10% cut scenario liability cash flow projections	0.50	519.00	259.50
Federbush,Samantha	Manager	5/12/2021	T3 - Long Term Projections	Review ERS retiree COR 5% cut scenario liability cash flow projections	0.50	519.00	259.50
Federbush,Samantha	Manager	5/12/2021	T3 - Long Term Projections	Review ERS active eligible COR 10% cut scenario liability cash flow projections	0.60	519.00	311.40
Federbush,Samantha	Manager	5/12/2021	T3 - Long Term Projections	Review ERS active eligible COR 5% cut scenario liability cash flow projections	0.60	519.00	311.40
Federbush,Samantha	Manager	5/12/2021	T3 - Long Term Projections	Review ERS active not-eligible COR 10% cut scenario liability cash flow projections	0.60	519.00	311.40
Federbush,Samantha	Manager	5/12/2021	T3 - Long Term Projections	Review ERS active not-eligible COR 5% cut scenario liability cash flow projections	0.60	519.00	311.40
Federer,Joshua Lee	Staff	5/12/2021	T3 - Long Term Projections	Participate in call with N Irizarry (FOMB), C Morales (FOMB), D Meyer (FOMB), J Burr (EY), A Gregoire (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss preliminary findings of school analysis and outstanding data needed to complete analysis	1.00	245.00	245.00
Federer,Joshua Lee	Staff	5/12/2021	T3 - Long Term Projections	Prepare list of questions for DTOP related to leasing process and costs for open schools	1.10	245.00	269.50
Gelfond,Hilary	Staff	5/12/2021	T3 - Long Term Projections	Evaluate which Puerto Rico taxes are included in IRS statistics of income database	0.30	245.00	73.50
Gelfond,Hilary	Staff	5/12/2021	T3 - Long Term Projections	Review ROI manual published by DDEC and propose revisions	0.80	245.00	196.00
Gelfond,Hilary	Staff	5/12/2021	T3 - Long Term Projections	Review state practices on granting of waivers for SNAP (food stamp) work requirements to determine best practices for Puerto Rico	2.40	245.00	588.00
Gelfond,Hilary	Staff	5/12/2021	T3 - Long Term Projections	Review shift-share results of growth opportunity sectors	2.90	245.00	710.50
Good JR,Clark E	Manager	5/12/2021	T3 - Long Term Projections	Review question from A Bosch (FOMB) related to budget updates to prepare email response	0.20	519.00	103.80

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	5/12/2021	T3 - Long Term Projections	Review total freeze / cut costs from the fiscal plan for M Lopez (FOMB)	0.20	519.00	103.80
Good JR,Clark E	Manager	5/12/2021	T3 - Long Term Projections	Review of paygo costs for HTA extended to 30 years for HTA fiscal plan update	0.30	519.00	155.70
Good JR,Clark E	Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR,Clark E	Manager	5/12/2021	T3 - Long Term Projections	Review allocations made to different instrumentalities for consistency with each other / budget	0.70	519.00	363.30
Good JR,Clark E	Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR,Clark E	Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR,Clark E	Manager	5/12/2021	T3 - Long Term Projections	Analyze allocation of paygo costs to PRIDCO over 30 year period	0.90	519.00	467.10
Good JR,Clark E	Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	1.10	519.00	570.90
Good JR,Clark E	Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	1.20	519.00	622.80
Good JR,Clark E	Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	1.90	519.00	986.10
Gregoire,Alexandra	Manager	5/12/2021	T3 - Long Term Projections	Participate in call with N Irizarry (FOMB), C Morales (FOMB), D Meyer (FOMB), J Burr (EY), A Gregoire (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss preliminary findings of school analysis and outstanding data needed to complete analysis	1.00	595.00	595.00
Gregoire,Alexandra	Manager	5/12/2021	T3 - Long Term Projections	PBA school analysis data review	1.20	595.00	714.00
Heath,Emma	Senior Manager	5/12/2021	T3 - Plan of Adjustment	Email to S. Levy (EY) regarding updates made to plan filed related to teachers social security	0.20	720.00	144.00
Heath,Emma	Senior Manager	5/12/2021	T3 - Long Term Projections	Email correspondence with G. Maldonado (FOMB) regarding PRDE's maintenance of effort.	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/12/2021	T3 - Long Term Projections	Email to K. Jacobsen (EY) and F. Yodice (EY) regarding query from M. Lopez (FOMB) on lost revenue funding under HEERF and ARP for University of Puerto Rico.	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/12/2021	T3 - Long Term Projections	Reply to M. Lopez (FOMB) regarding query on lost revenue HEERF funds for UPR	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/12/2021	T3 - Long Term Projections	Review and update ARP lost revenue explanation and analysis	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/12/2021	T3 - Long Term Projections	Review research summary from F. Yodice (EY) regarding FOMB query on eligibility of ARP funding for Musical Arts.	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/12/2021	T3 - Long Term Projections	Review research summary from K. Jacobsen (EY) regarding FOMB query on eligibility of ARP funding for Musical Arts.	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/12/2021	T3 - Long Term Projections	Email to A. Chepenik (EY) regarding CRF spending analysis and findings.	0.50	720.00	360.00
Heath,Emma	Senior Manager	5/12/2021	T3 - Long Term Projections	Participate in call with M. Lopez (FOMB) and E Heath (EY) regarding ARP lost revenue funds, HEERF lost revenues funds and application to UPR.	0.50	720.00	360.00
Heath,Emma	Senior Manager	5/12/2021	T3 - Plan of Adjustment	Review file filed disclosure statement and plan document	0.60	720.00	432.00
Heath,Emma	Senior Manager	5/12/2021	T3 - Long Term Projections	Review US Treasury Interim Final Rule regarding lost revenues and transfers	0.70	720.00	504.00
Heath,Emma	Senior Manager	5/12/2021	T3 - Long Term Projections	Review US Treasury Interim Final Rule regarding lost revenues, general revenues and permitted uses of lost revenues.	0.70	720.00	504.00
Heath,Emma	Senior Manager	5/12/2021	T3 - Long Term Projections	Prepare analysis of Coronavirus Relief Fund spending status based on disbursements to agencies.	0.80	720.00	576.00
Heath,Emma	Senior Manager	5/12/2021	T3 - Long Term Projections	Prepare lengthy explanation and analysis for N. Jaresko (FOMB) responding to various questions on calculation, use and split of ARP lost revenue funds	1.40	720.00	1,008.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen, Katherine Anne	Senior	5/12/2021	T3 - Long Term Projections	Prepare CRRRSA Act's CDC activities' allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.90	445.00	400.50
Jacobsen, Katherine Anne	Senior	5/12/2021	T3 - Long Term Projections	Review Interim Final Rule published by US Treasury for American Rescue Plan State and Local Fiscal Recovery Funds for guidelines on transfers for public corporations	1.10	445.00	489.50
Jacobsen, Katherine Anne	Senior	5/12/2021	T3 - Long Term Projections	Draft email summarizing guidelines in the Interim Final Rule published by US Treasury for American Rescue Plan State and Local Fiscal Recovery Funds around potential sources for Musical Arts Corporation	1.20	445.00	534.00
Jacobsen, Katherine Anne	Senior	5/12/2021	T3 - Long Term Projections	Prepare the CRRSA Act's substance abuse and mental health services allocations for the template for the FOMB reporting team for the Department of Health and Human Services	1.30	445.00	578.50
Jacobsen, Katherine Anne	Senior	5/12/2021	T3 - Long Term Projections	Review Interim Final Rule published by US Treasury for American Rescue Plan State and Local Fiscal Recovery Funds for guidelines on lost revenue uses of funds for public corporations	1.70	445.00	756.50
Jacobsen, Katherine Anne	Senior	5/12/2021	T3 - Long Term Projections	Continue drafting section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to Department of Health and Human Services in the CRRSA Act Division M	1.80	445.00	801.00
Kane, Collin	Senior	5/12/2021	T3 - Long Term Projections	Revise valuation system calculation coding in JRS plan for 5%, 1,500 cut scenario under fiscal plan assumptions, without reflecting freeze.	1.90	405.00	769.50
Kane, Collin	Senior	5/12/2021	T3 - Long Term Projections	Revise valuation system calculation coding in JRS plan for 10%, 1,500 cut scenario under fiscal plan assumptions, without reflecting freeze.	2.80	405.00	1,134.00
Kane, Collin	Senior	5/12/2021	T3 - Long Term Projections	Revise valuation system calculation coding of new entrant participant projections in JRS plan for 8.5%, 1,500 cut scenario under fiscal plan assumptions, without reflecting freeze.	3.20	405.00	1,296.00
Kebhaj, Suhaib	Senior	5/12/2021	T3 - Long Term Projections	Review updated shift share analysis and model used for estimating industry relationship coefficients	0.80	445.00	356.00
Kebhaj, Suhaib	Senior	5/12/2021	T3 - Long Term Projections	Meeting with the FOMB and EY team to discuss the Doing Business-Paying Taxes-Tax Administration Coordination presentation. Participants are D. Mullins (EY), R. Tague (EY), M. Ban (EY), J. Mackie (EY), A. Kebhaj (EY), G. Ojeda (FOMB), S. Rivera (FOMB), and L. Rosso (FOMB)	0.90	445.00	400.50
Kebhaj, Suhaib	Senior	5/12/2021	T3 - Long Term Projections	Review updates to unemployment model	1.20	445.00	534.00
Kebhaj, Suhaib	Senior	5/12/2021	T3 - Long Term Projections	Take stock of comments from FOMB on doing business paying taxes slide deck and provide guidance on addressing comments	2.30	445.00	1,023.50
Kebhaj, Suhaib	Senior	5/12/2021	T3 - Long Term Projections	Analyze the ROI manual specifically the comparing act 60 regulations and the activities that require an ROI calculation versus those specified in the manual	2.80	445.00	1,246.00
Knapp, Nicole Penelope	Senior	5/12/2021	T3 - Long Term Projections	Discuss methodology for Fiscal Notes PS 169 and PS 325 to ensure consistent methodology on estimates of capital gains, property tax, and real estate fees. Participants D. Berger (EY), I. Barati Stec (EY), L. Zhao (EY), and N. Knapp (EY).	0.80	445.00	356.00
Knapp, Nicole Penelope	Senior	5/12/2021	T3 - Long Term Projections	Review SNAP work requirements on a federal level in preparation for PR level analysis.	1.30	445.00	578.50
Knapp, Nicole Penelope	Senior	5/12/2021	T3 - Long Term Projections	Prepare for meeting to discuss fiscal note 169 and 325 methodologies	1.60	445.00	712.00
Knapp, Nicole Penelope	Senior	5/12/2021	T3 - Long Term Projections	Summarize points to improve unemployment stimulus modeling for manager review and approval	1.70	445.00	756.50
Knapp, Nicole Penelope	Senior	5/12/2021	T3 - Long Term Projections	Estimate capital gains impact for fiscal note 325	2.80	445.00	1,246.00
Lavrov, Eugene	Senior Manager	5/12/2021	T3 - Long Term Projections	Review FY19 Annual Financial Information	1.00	720.00	720.00
Levy, Sheva R	Partner/Principal	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Levy, Sheva R	Partner/Principal	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	721.00	576.80

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	5/12/2021	T3 - Long Term Projections	Review PREPA fiscal plan sections related to PREPA employee transfer options	1.30	721.00	937.30
Levy,Sheva R	Partner/Principal	5/12/2021	T3 - Long Term Projections	Review PREPA fiscal plan sections related to pension reform	2.20	721.00	1,586.20
Mackie,James	Executive Director	5/12/2021	T3 - Long Term Projections	Review two pager on GILTI relief and other alternatives to help Puerto Rico	0.60	810.00	486.00
Mackie,James	Executive Director	5/12/2021	T3 - Long Term Projections	Meeting with the FOMB and EY team to discuss the Doing Business-Paying Taxes-Tax Administration Coordination presentation. Participants are D. Mullins (EY), R. Tague (EY), M. Ban (EY), J. Mackie (EY), A. Kebhaj (EY), G. Ojeda (FOMB), S. Rivera (FOMB), and L. Rosso (FOMB)	0.90	810.00	729.00
Mackie,James	Executive Director	5/12/2021	T3 - Long Term Projections	Review IRS data portion of FOMB op ed on problems with Biden's proposed changes to GILTI	1.40	810.00	1,134.00
Mairena,Daisy	Staff	5/12/2021	T3 - Plan of Adjustment	Analyze account level activity detail for an additional sample of Title III accounts as of 12/05/2021, to identify rationale for significant changes in cash balances between the 12/31/2020 and 03/31/2021 reporting periods.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/12/2021	T3 - Plan of Adjustment	Perform detail document analysis of accounts 15 to 19 of 19 account balances held by the University of Puerto Rico at BNY Mellon as of the 03/31/21 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/12/2021	T3 - Plan of Adjustment	Analyze account activity for Institute of Puerto Rican Culture account ending in X345 related to balance transfers in preparation of the 03/31/2021 cash balances report.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/12/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Joint Special Commission of Legislative Funds as of 12/05/2021 to follow up on account balance increase or decrease as of 03/31/2021 testing period cash balances requests.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/12/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 12/05/2021 for Traditional Lottery for the March 31, 2021 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/12/2021	T3 - Plan of Adjustment	Review Relativity platform for changes required to account fields as of 12/05/2021 to efficiently meet reporting needs.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/12/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Office of Court Administration as of 12/05/2021 to follow up on account balance increase or decrease for the 03/31/2021 testing period.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/12/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Office of the Governor as of 12/05/2021 to follow up on account balance increase or decrease for the 03/31/2021 testing period.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/12/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Public Housing Administration as of 12/05/2021 to follow up on account balance increase or decrease as of 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/12/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Public Private Partnership Authority as of 12/05/2021 to follow up on account balance increase or decrease for the 03/31/2021 testing period.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/12/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Retirement System for Employees of the Government and Judiciary Retirement System as of 12/05/2021 to follow up on account balance increase or decrease for the 03/31/2021 testing period.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/12/2021	T3 - Plan of Adjustment	Perform analysis as of 12/05/2021, to include within list to be shared with counsel, identifying source documentation supporting restriction classifications for Fine Arts Center Corporation accounts for the 03/31/2021 reporting period.	1.20	245.00	294.00
Mairena,Daisy	Staff	5/12/2021	T3 - Plan of Adjustment	Update account holder tracker to include responses from agencies regarding the increase/decrease in cash balances list for the March 31, 2021 reporting period.	1.20	245.00	294.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Malhotra,Gaurav	Partner/Principal	5/12/2021	T3 - Plan of Adjustment	Participate in discussion with advisors and N Jaresko (FOMB) on POA confirmation process and strategic requirements. EY Participants: J Santambrogio (EY), A Chepenik (EY), and G Malhotra (EY)	1.40	870.00	1,218.00
Matla,Jonathan	Senior	5/12/2021	T3 - Long Term Projections	Participate in meeting with A Lopez (FOMB), J Burr (EY), and J Matla (EY) to discuss tasks for reconciling the PRIDCO fiscal plan resubmission	1.00	445.00	445.00
Matla,Jonathan	Senior	5/12/2021	T3 - Long Term Projections	Participate working meeting with A Lopez (FOMB), J Matla (EY), and J Burr (EY) to work through the PRIDCO expenses in the fiscal plan	1.10	445.00	489.50
Matla,Jonathan	Senior	5/12/2021	T3 - Long Term Projections	Prepare question list for PRIDCO based upon rental income discrepancies	1.20	445.00	534.00
Matla,Jonathan	Senior	5/12/2021	T3 - Long Term Projections	Participate in meeting with A Lopez (FOMB), J Burr (EY), and J Matla (EY) to discuss PRIDCO fiscal plan resubmission support for expense items	1.50	445.00	667.50
Matla,Jonathan	Senior	5/12/2021	T3 - Long Term Projections	Review FOMB diligence request submitted files to determine delinquency rates for rental revenue properties	1.60	445.00	712.00
Matla,Jonathan	Senior	5/12/2021	T3 - Long Term Projections	Prepare the structure and format for PRIDCO fiscal plan presentation to be presented to FOMB	1.80	445.00	801.00
Matla,Jonathan	Senior	5/12/2021	T3 - Long Term Projections	Review FOMB diligence request submitted files to determine asset sales for FY21 and FY22	1.90	445.00	845.50
Matla,Jonathan	Senior	5/12/2021	T3 - Long Term Projections	Adjust rental revenue build to match PRIDCO fiscal plan resubmission line items	2.80	445.00	1,246.00
Meisel,Daniel	Staff	5/12/2021	T3 - Long Term Projections	Made edits to a list of questions for DTOP related to the leasing process and costs for open schools.	0.50	245.00	122.50
Meisel,Daniel	Staff	5/12/2021	T3 - Long Term Projections	Practice presenting slides and review/refine talking points for the Puerto Rico School Analysis presentation.	0.60	245.00	147.00
Meisel,Daniel	Staff	5/12/2021	T3 - Long Term Projections	Participate in call with N Irizarry (FOMB), C Morales (FOMB), D Meyer (FOMB), J Burr (EY), A Gregoire (EY), M Canter (EY), D Meisel (EY) and J Federer (EY) to discuss preliminary findings of school analysis and outstanding data needed to complete analysis.	1.00	245.00	245.00
Meisel,Daniel	Staff	5/12/2021	T3 - Long Term Projections	Began building skeleton deck for the PRIDCO Portfolio CapEx Study.	1.30	245.00	318.50
Mira,Francisco Jose	Senior Manager	5/12/2021	T3 - Long Term Projections	working session with M. Powell (EY) and F. Mira (EY) to review FY2021 Fiscal Plan Section Broadband	0.90	720.00	648.00
Mira,Francisco Jose	Senior Manager	5/12/2021	T3 - Long Term Projections	Review and amend Grant Agreement Section Preamble	1.20	720.00	864.00
Morris,Michael Thomas	Senior	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	405.00	324.00
Morris,Michael Thomas	Senior	5/12/2021	T3 - Long Term Projections	Revise TRS Social Security implementation deck for teachers laying out differences in withholdings based on various factors	1.80	405.00	729.00
Mullins,Daniel R	Executive Director	5/12/2021	T3 - Long Term Projections	Review Fiscal Note 456 on tax incentive for abandoned and unsold property purchases	0.30	810.00	243.00
Mullins,Daniel R	Executive Director	5/12/2021	T3 - Long Term Projections	Review DDEC development strategy of deployment of CDBG-DR funds based on 6-digit industry analysis summary	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	5/12/2021	T3 - Long Term Projections	Review SNAP/NAP work and volunteer requirement illustrative experiences from US states	0.60	810.00	486.00
Mullins,Daniel R	Executive Director	5/12/2021	T3 - Long Term Projections	Meeting with the FOMB and EY team to discuss the Doing Business-Paying Taxes-Tax Administration Coordination presentation. Participants are D. Mullins (EY), R. Tague (EY), M. Ban (EY), J. Mackie (EY), A. Kebhaj (EY), G. Ojeda (FOMB), S. Rivera (FOMB), and L. Rosso (FOMB)	0.90	810.00	729.00
Mullins,Daniel R	Executive Director	5/12/2021	T3 - Long Term Projections	Review Fiscal Note for Act 40, Section 88 (Film Tax Credit cap proposal) for implications from the cap	0.90	810.00	729.00
Mullins,Daniel R	Executive Director	5/12/2021	T3 - Long Term Projections	Review Act 154 alternatives and reforms to the Puerto Rico tax regime to develop recommendations	1.40	810.00	1,134.00
Mullins,Daniel R	Executive Director	5/12/2021	T3 - Long Term Projections	Review tax administration reforms as a component of Doing Business	1.60	810.00	1,296.00
Mullins,Daniel R	Executive Director	5/12/2021	T3 - Long Term Projections	Review Act 154 tax framework alternatives in response to Biden GILTI and global tax reforms	1.70	810.00	1,377.00
Nagarajan,Snigdha	Staff	5/12/2021	T3 - Long Term Projections	Participate in call with S. Nagarajan (EY) and GDS to summarize changes in PRIDCO dashboard and incorporate the same in all versions	0.50	245.00	122.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nagarajan,Snigdha	Staff	5/12/2021	T3 - Long Term Projections	First draft of trying to include PRIDCO2 loan information properties as a filter on main PRIDCO dashboard	1.50	245.00	367.50
Nagarajan,Snigdha	Staff	5/12/2021	T3 - Long Term Projections	Update existing PRIDCO dashboard with a page on loan information	2.40	245.00	588.00
Neziroski,David	Staff	5/12/2021	T3 - Fee Applications / Retention	continue to review monthly detail	3.90	245.00	955.50
Nichols,Carly	Senior Manager	5/12/2021	T3 - Long Term Projections	Participate in call with E Stuber (EY), J Eiben (EY), C Nichols (EY) to discuss general coding methods for TRS cut percent sensitivities for non-frozen benefit cashflows	0.20	655.00	131.00
Panagiotakis,Sofia	Senior Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	5/12/2021	T3 - Long Term Projections	Participate on call with S Panagiotakis (EY), R Tan (EY) and S Sarna (EY) to discuss follow up question from McKinsey on fiscal plan to budget bridge	0.50	720.00	360.00
Panagiotakis,Sofia	Senior Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Panagiotakis,Sofia	Senior Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	1.40	720.00	1,008.00
Powell,Marc	Executive Director	5/12/2021	T3 - Long Term Projections	Review and comment Grant Agreement Section Preamble	0.90	810.00	729.00
Powell,Marc	Executive Director	5/12/2021	T3 - Long Term Projections	working session with M. Powell (EY) and F. Mira (EY) to review FY2021 Fiscal Plan Section Broadband	0.90	810.00	729.00
Ramirez,Aaron	Senior	5/12/2021	T3 - Long Term Projections	Call with N. Campbell (EY), J. Thind (EY) and A. Ramirez (EY), to discuss current status of the Task 3 Key Consideration subsections	0.60	445.00	267.00
Ramirez,Aaron	Senior	5/12/2021	T3 - Long Term Projections	Review of Handling Future Service Precedents for Task 3 to include notes	2.90	445.00	1,290.50
Ramirez,Jessica I.	Senior	5/12/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), J. Chan (EY) and J. Ramirez (EY) to discuss updates related to PBA and ERS in preparation for the March 31, 2021, rollforward period as of 5/12/2021.	0.60	445.00	267.00
Ramirez,Jessica I.	Senior	5/12/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis on 12/05/2021.	2.90	445.00	1,290.50
Rubin,Joshua A.	Staff	5/12/2021	T3 - Long Term Projections	Prepare slide for Doing Business presentation highlighting which industries in Puerto Rico have been growing and on pace with national industry growth	1.20	245.00	294.00
Sanchez-Riveron,Déborah	Staff	5/12/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the 911 Emergency System Bureau at Banco Popular as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/12/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Institutional Trust of the National Guard of Puerto Rico at MML Investors Services as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/12/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Institutional Trust of the National Guard of Puerto Rico at Nationwide Planning Associates as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/12/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Ports Authority at BNY Mellon as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/12/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the Program of Youth Affairs at Banco de Desarrollo Economico (BDE) as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/12/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 of 1 account balance held by the State Office of Energy Public Policy at Banco de Desarrollo Economico (BDE) as of the 03/31/21 testing period.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/12/2021	T3 - Plan of Adjustment	Perform review over detail document analysis of accounts 1 to 9 of 9 account balances held by the Puerto Rico Public Finance Corporation at BNY Mellon as of the 03/31/21 testing period.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	5/12/2021	T3 - Plan of Adjustment	Participate in working session with J. Chan (EY) and D. Sanchez-Riveron (EY) to finalize follow-up items for differences in account balances with AAFAF cash inventory.	0.90	245.00	220.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron, Déborah	Staff	5/12/2021	T3 - Plan of Adjustment	Review status for items identified during quality review procedures of AAFAF reconciliation requiring follow up with account holders or financial institutions for the 3/31/2021 testing period as of 5/12/2021.	2.20	245.00	539.00
Sanchez-Riveron, Déborah	Staff	5/12/2021	T3 - Plan of Adjustment	Update comparison of FOMB population of Puerto Rico balances and AAFAF balances for the 3/31/2021 testing period in financial institution documentation reviewed as of 5/12/2021.	2.40	245.00	588.00
Santambrogio, Juan	Executive Director	5/12/2021	T3 - Plan of Adjustment	Review information on CRIM debt service account including expected transfers	0.20	810.00	162.00
Santambrogio, Juan	Executive Director	5/12/2021	T3 - Long Term Projections	Review analysis of financial impact of pension measures during the fiscal plan projection period	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	5/12/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), J Santambrogio (EY), V Chemtob (EY) and J Burr (EY) to discuss the budget to actuals for PRIDCO	0.50	810.00	405.00
Santambrogio, Juan	Executive Director	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Santambrogio, Juan	Executive Director	5/12/2021	T3 - Plan of Adjustment	Review updated information on Act 3 and System 2000 account balances including interest	0.80	810.00	648.00
Santambrogio, Juan	Executive Director	5/12/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Santambrogio, Juan	Executive Director	5/12/2021	T3 - Plan of Adjustment	Participate in discussion with advisors and N Jaresko (FOMB) on POA confirmation process and strategic requirements. EY Participants: J Santambrogio (EY), A Chepenik (EY), and G Malhotra (EY)	1.40	810.00	1,134.00
Sarna, Shavi	Senior Manager	5/12/2021	T3 - Long Term Projections	Participate on call with S Panagiotakis (EY), R Tan (EY) and S Sarna (EY) to discuss follow up question from McKinsey on fiscal plan to budget bridge.	0.50	720.00	360.00
Sarna, Shavi	Senior Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Sarna, Shavi	Senior Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	1.40	720.00	1,008.00
Soutendijk, Tyler	Staff	5/12/2021	T3 - Long Term Projections	Calculate location quotient for 1st half of Top 20 Growth Opportunity Sectors in Puerto Rico Shift-Share Analysis	1.60	245.00	392.00
Soutendijk, Tyler	Staff	5/12/2021	T3 - Long Term Projections	Calculate location quotient for 2nd half of Top 20 Growth Opportunity Sectors in Puerto Rico Shift-Share Analysis	1.60	245.00	392.00
Soutendijk, Tyler	Staff	5/12/2021	T3 - Long Term Projections	Impute employment levels in Doing Business employment database	2.30	245.00	563.50
Stricklin, Todd	Senior	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	405.00	243.00
Stricklin, Todd	Senior	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	405.00	324.00
Stricklin, Todd	Senior	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.90	405.00	364.50
Stricklin, Todd	Senior	5/12/2021	T3 - Creditor Mediation Support	Redacted	1.10	405.00	445.50
Stricklin, Todd	Senior	5/12/2021	T3 - Creditor Mediation Support	Redacted	1.30	405.00	526.50
Stricklin, Todd	Senior	5/12/2021	T3 - Creditor Mediation Support	Redacted	1.70	405.00	688.50
Stuber, Emily Grace	Senior	5/12/2021	T3 - Long Term Projections	Participate in call with E Stuber (EY), J Eiben (EY), C Nichols (EY) to discuss general coding methods for TRS cut percent sensitivities for non-frozen benefit cashflows	0.20	405.00	81.00
Stuber, Emily Grace	Senior	5/12/2021	T3 - Long Term Projections	Participate in call with E Stuber (EY), J Eiben (EY) to discuss detailed coding methods for TRS cut percent sensitivities for non-frozen benefit cashflows	0.60	405.00	243.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stuber, Emily Grace	Senior	5/12/2021	T3 - Long Term Projections	Review initial cut coding to identify modifications needed for embedded election probabilities in the TRS cut percent sensitivities for non-frozen benefit cashflows	0.70	405.00	283.50
Stuber, Emily Grace	Senior	5/12/2021	T3 - Long Term Projections	Review 5%, 8.5%, 10% cut sensitivities for actives in the TRS cut percent sensitivities for non-frozen benefit cashflows	1.60	405.00	648.00
Tague, Robert	Executive Director	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tague, Robert	Executive Director	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tague, Robert	Executive Director	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Tague, Robert	Executive Director	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Tague, Robert	Executive Director	5/12/2021	T3 - Long Term Projections	Meeting with the FOMB and EY team to discuss the Doing Business-Paying Taxes-Tax Administration Coordination presentation. Participants are D. Mullins (EY), R. Tague (EY), M. Ban (EY), J. Mackie (EY), A. Kebhaj (EY), G. Ojeda (FOMB), S. Rivera (FOMB), and L. Rosso (FOMB)	0.90	810.00	729.00
Tague, Robert	Executive Director	5/12/2021	T3 - Creditor Mediation Support	Redacted	1.20	810.00	972.00
Tan, Riyandi	Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Tan, Riyandi	Manager	5/12/2021	T3 - Long Term Projections	Participate on call with S Panagiotakis (EY), R Tan (EY) and S Sarna (EY) to discuss follow up question from McKinsey on fiscal plan to budget bridge	0.50	595.00	297.50
Tan, Riyandi	Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Tan, Riyandi	Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Tan, Riyandi	Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	1.30	595.00	773.50
Thind, Jehan	Senior Manager	5/12/2021	T3 - Long Term Projections	Call with N. Campbell (EY), J. Thind (EY) and A. Ramirez (EY), to discuss current status of the Task 3 Key Consideration subsections	0.60	720.00	432.00
Wallace, Kacy	Senior Manager	5/12/2021	T3 - Creditor Mediation Support	Redacted	0.80	655.00	524.00
Yang, Tianyi	Manager	5/12/2021	T3 - Long Term Projections	Continue to do additional research federal funding programs and update drafting for Task 3 per internal feedback	1.70	595.00	1,011.50
Yang, Tianyi	Manager	5/12/2021	T3 - Long Term Projections	Continue to do additional research state funding programs and update drafting for Task 3 per internal feedback	1.80	595.00	1,071.00
Yodice, Frank	Senior	5/12/2021	T3 - Long Term Projections	Review HEERF 2 FAQs along with eligibility and grant calculation guidelines and calculate funds UPR would be eligible for based on lost slot machine revenues	1.60	445.00	712.00
Yodice, Frank	Senior	5/12/2021	T3 - Long Term Projections	Research ARP FRF requirements and eligible uses, by reading through ARP bill text and the US Treasury's guidance provided in their Interim Final Rule, to respond to inquiries from the FOMB	2.60	445.00	1,157.00
Zhao, Leqi	Senior	5/12/2021	T3 - Long Term Projections	Discuss methodology for Fiscal Notes PS 169 and PS 325 to ensure consistent methodology on estimates of capital gains, property tax, and real estate fees. Participants D. Berger (EY), I. Barati Stec (EY), L. Zhao (EY), and N. Knapp (EY).	0.80	445.00	356.00
Zhao, Leqi	Senior	5/12/2021	T3 - Long Term Projections	Refine voucher fees estimates through detailed schedules for Act 169 fiscal note	0.90	445.00	400.50
Zhao, Leqi	Senior	5/12/2021	T3 - Long Term Projections	Review the law documents to ensure consistency in assumptions for Act 169 fiscal note	2.30	445.00	1,023.50
Almbaid, Nahla	Staff	5/13/2021	T3 - Long Term Projections	Incorporate new USDOL data to unemployment model	0.40	245.00	98.00
Angus, Barbara	Partner/Principal	5/13/2021	T3 - Long Term Projections	Amend slides on GILTI solution options	0.50	870.00	435.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ban,Menuka	Manager	5/13/2021	T3 - Long Term Projections	Identify the top growth potential sectors and summarize the overall findings to send to R. Fuentes (FOMB)	1.90	595.00	1,130.50
Ban,Menuka	Manager	5/13/2021	T3 - Long Term Projections	Revise 6-digit summary tool to select different criteria	2.90	595.00	1,725.50
Barati Stec,Izabella	Manager	5/13/2021	T3 - Long Term Projections	Edit the fiscal note on Act 40 sections on SUT	1.60	595.00	952.00
Barati Stec,Izabella	Manager	5/13/2021	T3 - Long Term Projections	Edit the fiscal note on Act 40 sections on tax credit	1.80	595.00	1,071.00
Barati Stec,Izabella	Manager	5/13/2021	T3 - Long Term Projections	Prepare the full fiscal note on film tax credit	2.10	595.00	1,249.50
Barati Stec,Izabella	Manager	5/13/2021	T3 - Long Term Projections	Review the Act 40 sections on alcohol tax	2.70	595.00	1,606.50
Berger,Daniel L.	Manager	5/13/2021	T3 - Long Term Projections	Meet with FOMB, Puerto Rico Legislature and Espacios Abiertos to discuss proposed changes to the Earned Income Tax Credit (EITC). EY Participants include A Chepenik (EY), D Mullins (EY), J Mackie (EY) and D Berger (EY).	1.10	595.00	654.50
Burr,Jeremy	Manager	5/13/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to discuss the PRIDCO fiscal plan presentation for FOMB	0.30	595.00	178.50
Burr,Jeremy	Manager	5/13/2021	T3 - Long Term Projections	Prepare summary of the early retirement forecast for the PRIDCO fiscal plan based on information from the Retirement Board	0.60	595.00	357.00
Burr,Jeremy	Manager	5/13/2021	T3 - Long Term Projections	Review the PayGo expense paid by PRIDCO to identify how much is related to FY20 vs FY21 to support accurate budget to actual reporting	0.70	595.00	416.50
Burr,Jeremy	Manager	5/13/2021	T3 - Long Term Projections	Prepare list of due diligence questions to send to PRIDCO and their advisors regarding the 2021 PRIDCO fiscal plan submission	0.90	595.00	535.50
Burr,Jeremy	Manager	5/13/2021	T3 - Long Term Projections	Participate in meeting with Citi, Proskauer, V Chemtob (EY) and J Burr (EY) to discuss the PRIDCO cash flow projections to support creditor negotiations	1.00	595.00	595.00
Burr,Jeremy	Manager	5/13/2021	T3 - Long Term Projections	Participate in working call with J Burr (EY) and D Scales (EY) to discuss and walkthrough 2020 PRIDCO fiscal plan model review and match check	1.00	595.00	595.00
Burr,Jeremy	Manager	5/13/2021	T3 - Long Term Projections	Review the revenue forecast assumptions for PRIDCO to support development of the 2021 fiscal plan	1.30	595.00	773.50
Burr,Jeremy	Manager	5/13/2021	T3 - Long Term Projections	Provide feedback on the PRIDCO summary deck for the FOMB	1.40	595.00	833.00
Burr,Jeremy	Manager	5/13/2021	T3 - Long Term Projections	Prepare revised version of the baseline and post-measures modeling in the 2021 PRIDCO fiscal plan to reflect actual measures implementation not included in the Government's fiscal plan	1.60	595.00	952.00
Burr,Jeremy	Manager	5/13/2021	T3 - Long Term Projections	Prepare revisions to the 2021 PRIDCO fiscal plan narrative to be certified by the Board on May 27th.	1.60	595.00	952.00
Burr,Jeremy	Manager	5/13/2021	T3 - Long Term Projections	Review the expense baseline for the 2021 PRIDCO fiscal plan to support forecasting expenses	1.80	595.00	1,071.00
Burr,Jeremy	Manager	5/13/2021	T3 - Long Term Projections	Provide revisions to the PRIDCO fiscal plan write-up to be certified by the Oversight Board	2.20	595.00	1,309.00
Callender,Joseph	Executive Director	5/13/2021	T3 - Long Term Projections	Participate in discussion of implication of freight tariff extension to contracted freight agreements. Participants include L. Rosso (FOMB), R. Fuentes (FOMB), D. Mullins (EY), J. Mackie (EY). J. Callender (EY), Manuel Reyes (MIDA)	1.20	810.00	972.00
Campbell,Nnaji-Semayi	Senior	5/13/2021	T3 - Long Term Projections	Review section 1 and state references	1.10	445.00	489.50
Campbell,Nnaji-Semayi	Senior	5/13/2021	T3 - Long Term Projections	Amend Formatting for task 3 future state and include source links	1.30	445.00	578.50
Canter,Matthew Alan	Manager	5/13/2021	T3 - Long Term Projections	Continue final of review PRIDCO deck for CapEx and asset management points/scope of work	0.30	595.00	178.50
Canter,Matthew Alan	Manager	5/13/2021	T3 - Long Term Projections	Review the GDB loan documents and the corresponding collateral to integrate into the dashboard	0.30	595.00	178.50
Canter,Matthew Alan	Manager	5/13/2021	T3 - Long Term Projections	Review of PBA school analysis and discussion guides for case studies	0.70	595.00	416.50
Chan,Jonathan	Manager	5/13/2021	T3 - Plan of Adjustment	Prepare email to Proskauer regarding required action items potential new agency to report, Junta de Retiro (Retirement Board) due to new information received as of 13/05/2021.	0.20	595.00	119.00
Chan,Jonathan	Manager	5/13/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and J. Ramirez (EY) to discuss changes to appendices in the cash balance update report for the March 31, 2021, reporting period, as of 13/05/2021.	0.50	595.00	297.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	5/13/2021	T3 - Plan of Adjustment	Analyze new information received regarding retirement accounts as of 13/05/2021 indicating potential new agency Junta de Retiro (Retirement Board).	0.90	\$95.00	\$535.50
Chan,Jonathan	Manager	5/13/2021	T3 - Plan of Adjustment	Review the cash balances reporting workbook for 3/31/2021 reporting period	2.90	\$95.00	\$1,725.50
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Convention Center District Authority of Puerto Rico at Banco Popular as of 03/31/21 testing period.	0.10	\$95.00	\$59.50
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Economic Development Bank for Puerto Rico at Banco Popular as of 03/31/21 testing period.	0.10	\$95.00	\$59.50
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the Office for Community and Socioeconomic Development of Puerto Rico at Banco Popular as of 03/31/21 testing period.	0.10	\$95.00	\$59.50
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 1 account held by the School of Plastic Arts and Design at Banco Popular as of 03/31/21 testing period.	0.10	\$95.00	\$59.50
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 3 account held by the Telecommunications Regulatory Board at Banco Popular as of 03/31/21 testing period.	0.10	\$95.00	\$59.50
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Authority for the Financing of Infrastructure of Puerto Rico at Banco Popular as of 03/31/21 testing period.	0.10	\$95.00	\$59.50
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Government Development Bank For Puerto Rico at Citibank as of 03/31/21 testing period.	0.10	\$95.00	\$59.50
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Banco Popular as of 03/31/21 testing period.	0.10	\$95.00	\$59.50
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Solid Waste Authority at Banco Popular as of 03/31/21 testing period.	0.10	\$95.00	\$59.50
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 3 accounts held by the Housing Financing Authority at Banco Popular as of 03/31/21 testing period.	0.20	\$95.00	\$119.00
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 3 accounts held by the Land Authority de Puerto Rico at Banco Popular as of 03/31/21 testing period.	0.20	\$95.00	\$119.00
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 4 accounts held by the Ports Authority at Banco Popular as of 03/31/21 testing period.	0.20	\$95.00	\$119.00
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 5 accounts held by the Puerto Rico Aqueduct and Sewer Authority (PRASA) at Citibank as of 03/31/21 testing period.	0.20	\$95.00	\$119.00
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Perform an updated quality review of the Relativity workspace data export obtained as of 13/05/2021 to analyze data in preparation for reporting of 03/31/2021 cash balances.	0.30	\$95.00	\$178.50
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 8 accounts held by the Department of Treasury at Banco Popular as of 03/31/21 testing period.	0.30	\$95.00	\$178.50
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 14 accounts held by the Electric Power Authority (PREPA) at Citibank as of 03/31/21 testing period.	0.40	\$95.00	\$238.00
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 15 accounts held by the Industrial Development Company at Citibank as of 03/31/21 testing period.	0.40	\$95.00	\$238.00
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Review action items resulting from the reconciliation of OCIF Reports with 03/31/2021 cash balances against the FOMB's population of 03/31/2021 cash balances.	0.40	\$95.00	\$238.00
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Perform additional review of the updated unresponsive agencies listing to assess applicable next steps for 03/31/2021 reporting, as of 13/05/2021.	0.60	\$95.00	\$357.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	5/13/2021	T3 - Plan of Adjustment	Perform quality review over reconciliation of AAFAF ACAA balances for 9/30/2020 compared against the Board's population of ACAA balances.	0.70	595.00	416.50
Chemtob,Victor	Senior Manager	5/13/2021	T3 - Long Term Projections	Participate in meeting with V Chemtob (EY) and J Matla (EY) to discuss the outline for the PRIDCO fiscal plan presentation	0.30	720.00	216.00
Chemtob,Victor	Senior Manager	5/13/2021	T3 - Long Term Projections	Participate in meeting with Citi, Proskauer, V Chemtob (EY) and J Burr (EY) to discuss the PRIDCO cash flow projections to support creditor negotiations	1.00	720.00	720.00
Chemtob,Victor	Senior Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	2.50	720.00	1,800.00
Chepenik,Adam Brandon	Partner/Principal	5/13/2021	T3 - Long Term Projections	Participate in Act 154 discussion with FOMB staff and A Chepenik (EY).	0.60	870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	5/13/2021	T3 - Long Term Projections	Meet with FOMB, Puerto Rico Legislature and Espacios Abiertos to discuss proposed changes to the Earned Income Tax Credit (EITC). EY Participants include A Chepenik (EY), D Mullins (EY), J Mackie (EY) and D Berger (EY).	1.10	870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	5/13/2021	T3 - Long Term Projections	Participate in discussion with FOMB and Pharma industry representative to discuss issues in Act 7970. EY Participants include D. Mullins (EY), J. Mackie (EY), and A. Chepenik (EY) (with FOMB staff and board members)	1.20	870.00	1,044.00
Chepenik,Adam Brandon	Partner/Principal	5/13/2021	T3 - Long Term Projections	Prepare Act 154 and GILTI materials for G Ojeda (FOMB)	2.90	870.00	2,523.00
Chevlin,Benjamin	Staff	5/13/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review weekly Civil Service Reform Pilot activities and agency engagement strategies related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman(EY), B. Chevlin(EY) and J. Merchan(EY).	1.20	245.00	294.00
Chevlin,Benjamin	Staff	5/13/2021	T3 - Long Term Projections	Review stakeholder analysis and engagement plan shared by FOMB to ensure alignment on engagement approach	1.50	245.00	367.50
Chevlin,Benjamin	Staff	5/13/2021	T3 - Long Term Projections	Review and compile key takeaways and action items to share with EY and core FOMB team to ensure alignment around next steps in the following week - at the request of FOMB/EY	2.20	245.00	539.00
Dubinsky,Shawn	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Dubinsky,Shawn	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Dubinsky,Shawn	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Dubinsky,Shawn	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Dubinsky,Shawn	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Dubinsky,Shawn	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Dubinsky,Shawn	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky, Shawn	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	1.00	595.00	595.00
Edwards, Daniel	Manager	5/13/2021	T3 - Long Term Projections	Prepare preliminary budget and scoping mechanisms for CapEx reserve study	4.00	595.00	2,380.00
Eiben, Jaime Rose	Staff	5/13/2021	T3 - Long Term Projections	Review TRS non-frozen benefit cash flow spreadsheet model with baseline / cut percentage summaries	1.40	271.00	379.40
Federer, Joshua Lee	Staff	5/13/2021	T3 - Long Term Projections	Prepare a weekly status update on schools analysis, 205 letters, and PRIDCO analysis, which includes key milestones, expected deliverable timing, and outstanding information for EY leadership and FOMB	1.20	245.00	294.00
Gelfond, Hilary	Staff	5/13/2021	T3 - Long Term Projections	Revise model of employment by sector in Puerto Rico to account for imputed data	2.20	245.00	539.00
Gelfond, Hilary	Staff	5/13/2021	T3 - Long Term Projections	Prepare interactive model to filter growth opportunity sectors by growth criteria	2.90	245.00	710.50
Gelfond, Hilary	Staff	5/13/2021	T3 - Long Term Projections	Review state practices on SNAP work requirements to develop standards for state best practices	2.90	245.00	710.50
Good JR, Clark E	Manager	5/13/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss PREPA demand schedule for fiscal plan	0.20	519.00	103.80
Good JR, Clark E	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Good JR, Clark E	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR, Clark E	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.50	519.00	259.50
Good JR, Clark E	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Good JR, Clark E	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Good JR, Clark E	Manager	5/13/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss employee transfers to reflect for PREPA pension funding projections	0.70	519.00	363.30
Good JR, Clark E	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Good JR, Clark E	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR, Clark E	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.90	519.00	467.10
Good JR, Clark E	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.90	519.00	467.10
Good JR, Clark E	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	1.00	519.00	519.00
Good JR, Clark E	Manager	5/13/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss pension reform measurements for PREPA fiscal plan	1.20	519.00	622.80
Good JR, Clark E	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	1.30	519.00	674.70
Good JR, Clark E	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	1.30	519.00	674.70

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR, Clark E	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	1.40	519.00	726.60
Good JR, Clark E	Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	1.80	519.00	934.20
Heath, Emma	Senior Manager	5/13/2021	T3 - Long Term Projections	Email to G. Ojeda (FOMB) regarding muni variance analysis for ARP funds	0.20	720.00	144.00
Heath, Emma	Senior Manager	5/13/2021	T3 - Long Term Projections	Email to J. Santambrogio (EY) regarding information required to conduct detailed lost revenue calculation for ARP funds.	0.20	720.00	144.00
Heath, Emma	Senior Manager	5/13/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and J. Moran-Eserski (EY) regarding provisions of local fiscal recovery fund and impact on PR municipalities.	0.20	720.00	144.00
Heath, Emma	Senior Manager	5/13/2021	T3 - Long Term Projections	Participate in call with G. Ojeda (FOMB) and E Heath (EY) regarding ARP funds to municipalities	0.20	720.00	144.00
Heath, Emma	Senior Manager	5/13/2021	T3 - Long Term Projections	Email to S. Panagiotakis (EY) regarding strategy to conduct lost revenue analysis for ARP funds.	0.30	720.00	216.00
Heath, Emma	Senior Manager	5/13/2021	T3 - Long Term Projections	Review terms of Homeowner Assistance Fund under ARP	0.30	720.00	216.00
Heath, Emma	Senior Manager	5/13/2021	T3 - Long Term Projections	Email to M. Lopez (FOMB) confirming discussion points for UPR's use of ARP fiscal recovery funds.	0.40	720.00	288.00
Heath, Emma	Senior Manager	5/13/2021	T3 - Long Term Projections	Review AAFAP reports for public corporation revenue reporting for FRF calculation	0.40	720.00	288.00
Heath, Emma	Senior Manager	5/13/2021	T3 - Long Term Projections	Review new COR3 reporting on use of Coronavirus Relief funds	0.40	720.00	288.00
Heath, Emma	Senior Manager	5/13/2021	T3 - Long Term Projections	Email to CRIM team regarding impact of new Treasury allocations for Local Fiscal Recovery Fund	0.50	720.00	360.00
Heath, Emma	Senior Manager	5/13/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY) and F. Yodice (EY) to discuss ARP FRF lost revenue calculations by agencies and public corporations, to address request from N. Jaresko (FOMB)	0.60	720.00	432.00
Heath, Emma	Senior Manager	5/13/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY) and F. Yodice (EY) to discuss request from N. Jaresko (FOMB) relating to ARP Fiscal Recovery Funds and lost revenue calculations, and determine the best course of analysis and what further information is needed.	0.90	720.00	648.00
Jacobsen, Katherine Anne	Senior	5/13/2021	T3 - Long Term Projections	Prepare for call to discuss lost revenue calculation by reviewing prior calculation done against the Interim Final Rule published by US Treasury	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	5/13/2021	T3 - Long Term Projections	Review financial statements on Hacienda's website for UPR for purpose of preparing lost revenue calculation for ARP funds	0.30	445.00	133.50
Jacobsen, Katherine Anne	Senior	5/13/2021	T3 - Long Term Projections	Review detail added to the COR3 site on the use of Coronavirus Relief Funds	0.40	445.00	178.00
Jacobsen, Katherine Anne	Senior	5/13/2021	T3 - Long Term Projections	Review financial statements on Hacienda's website for HTA for purpose of preparing lost revenue calculation for ARP funds	0.40	445.00	178.00
Jacobsen, Katherine Anne	Senior	5/13/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY) and F. Yodice (EY) to discuss ARP FRF lost revenue calculations by agencies and public corporations, to address request from N. Jaresko (FOMB)	0.60	445.00	267.00
Jacobsen, Katherine Anne	Senior	5/13/2021	T3 - Long Term Projections	Review financial statements on Hacienda's website for PREPA for purpose of preparing lost revenue calculation for ARP funds	0.60	445.00	267.00
Jacobsen, Katherine Anne	Senior	5/13/2021	T3 - Long Term Projections	Review financial statements on Hacienda's website for PRASA for purpose of preparing lost revenue calculation for ARP funds	0.70	445.00	311.50
Jacobsen, Katherine Anne	Senior	5/13/2021	T3 - Long Term Projections	Prepare CRRRSA Act's children and family services allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.80	445.00	356.00
Jacobsen, Katherine Anne	Senior	5/13/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY) and F. Yodice (EY) to discuss request from N. Jaresko (FOMB) relating to ARP Fiscal Recovery Funds and lost revenue calculations, and determine the best course of analysis and what further information is needed.	0.90	445.00	400.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen,Katherine Anne	Senior	5/13/2021	T3 - Long Term Projections	Review commonwealth component unit financial report from Hacienda for inputs in the lost revenue calculations for American Rescue Plan funding	1.30	445.00	578.50
Jacobsen,Katherine Anne	Senior	5/13/2021	T3 - Long Term Projections	Prepare the CRRSA Act's aging and disability services allocations for the template for the FOMB reporting team for the Department of Health and Human Services	1.70	445.00	756.50
Kane,Collin	Senior	5/13/2021	T3 - Long Term Projections	Prepare summary of JRS cash flows under 8.5%/5%/10% cut scenarios without freeze.	2.70	405.00	1,093.50
Kleine,Andrew	Senior Manager	5/13/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review weekly Civil Service Reform Pilot activities and agency engagement strategies related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman(EY), B. Chevin(EY) and J. Merchan(EY).	1.20	720.00	864.00
Knapp,Nicole Penelope	Senior	5/13/2021	T3 - Long Term Projections	Update methodology of capital gains estimate for PS 325 to ensure consistent methodology with PS 169	2.10	445.00	934.50
Knapp,Nicole Penelope	Senior	5/13/2021	T3 - Long Term Projections	Update PS 325 property tax estimate to include property tax levied against 75th percentile of properties valued above \$300,000	2.90	445.00	1,290.50
Latham,Willow Genevieve	Senior	5/13/2021	T3 - Long Term Projections	Review Grant Agreement for alignment with Task 2 deck revisions and flag areas for revision	2.80	445.00	1,246.00
Lavrov,Eugene	Senior Manager	5/13/2021	T3 - Long Term Projections	Review updated opinion on FOMB statement regarding tax changes in the US and its effect on PR	1.00	720.00	720.00
Levy,Sheva R	Partner/Principal	5/13/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss PREPA demand schedule for fiscal plan	0.20	721.00	144.20
Levy,Sheva R	Partner/Principal	5/13/2021	T3 - Long Term Projections	Prepare summary for discussion purposes questions related to employee transfers to reflect for PREPA fiscal plan pension projections	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/13/2021	T3 - Plan of Adjustment	Review different pension class listings needed for plan of adjustment ballots	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	5/13/2021	T3 - Long Term Projections	Review impact on pension entry age normal liability due to pension freeze	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	5/13/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss employee transfers to reflect for PREPA pension funding projections	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.90	721.00	648.90
Levy,Sheva R	Partner/Principal	5/13/2021	T3 - Creditor Mediation Support	Redacted	1.00	721.00	721.00
Levy,Sheva R	Partner/Principal	5/13/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss pension reform measurements for PREPA fiscal plan	1.20	721.00	865.20
Mackie,James	Executive Director	5/13/2021	T3 - Long Term Projections	Amend slides for FOMB on Act 154 and GILTI changes	0.20	810.00	162.00
Mackie,James	Executive Director	5/13/2021	T3 - Long Term Projections	Meet with FOMB, Puerto Rico Legislature and Espacios Abiertos to discuss proposed changes to the Earned Income Tax Credit (EITC). EY Participants include A Chepenik (EY), D Mullins (EY), J Mackie (EY) and D Berger (EY).	1.10	810.00	891.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mackie,James	Executive Director	5/13/2021	T3 - Long Term Projections	Participate in discussion of implication of freight tariff extension to contracted freight agreements. Participants include L. Rosso (FOMB), R. Fuentes (FOMB), D. Mullins (EY), J. Mackie (EY), J. Callender (EY), Manuel Reyes (MIDA)	1.20	810.00	972.00
Mackie,James	Executive Director	5/13/2021	T3 - Long Term Projections	Participate in discussion with FOMB and Pharma industry representative to discuss issues in Act 7970. EY Participants include D. Mullins (EY), J. Mackie (EY), and A. Chepenik (EY) (with FOMB staff and board members)	1.20	810.00	972.00
Mairena,Daisy	Staff	5/13/2021	T3 - Plan of Adjustment	Review Department of Treasury account ending in X775 to assess appropriate account status for 03/31/2021 reporting purposes.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/13/2021	T3 - Plan of Adjustment	Review Office of Court Administration account ending in X611 to assess appropriate account status for 03/31/2021 reporting purposes.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/13/2021	T3 - Plan of Adjustment	Review Public Housing Administration account ending in X013 to assess appropriate account status for 03/31/2021 reporting purposes.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/13/2021	T3 - Plan of Adjustment	Review Relativity platform for changes required to account fields as of 13/05/2021 to efficiently meet reporting needs.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/13/2021	T3 - Plan of Adjustment	Review status of outstanding information from account holders as of 13/05/2021 for the 03/31/2021 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/13/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Electric Power Authority (PREPA) as of 13/05/2021 to follow up on account balance increase or decrease as of 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/13/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Government Ethics Office as of 13/05/2021 to follow up on account balance increase or decrease as of 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/13/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Institute of Puerto Rican Culture as of 13/05/2021 to follow up on account balance increase or decrease as of as of 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/13/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Institutional Trust of the National Guard of Puerto Rico as of 13/05/2021 to follow up on account balance increase or decrease as of 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/13/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Puerto Rico Aqueduct and Sewer Authority (PRASA) as of 13/05/2021 to follow up on account balance increase or decrease as of 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/13/2021	T3 - Plan of Adjustment	Perform analysis as of 13/05/2021, to include within list to be shared with counsel, identifying source documentation supporting restriction classifications for Administration for the Development of Agricultural Enterprises accounts for the 03/31/2021 reporting period.	2.90	245.00	710.50
Matla,Jonathan	Senior	5/13/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to discuss the PRIDCO fiscal plan presentation for FOMB	0.30	445.00	133.50
Matla,Jonathan	Senior	5/13/2021	T3 - Long Term Projections	Participate in meeting with V Chemtob (EY) and J Matla (EY) to discuss the outline for the PRIDCO fiscal plan presentation	0.30	445.00	133.50
Matla,Jonathan	Senior	5/13/2021	T3 - Long Term Projections	Add additional commentary to the PRIDCO revenue build excel sheet for PRIICO and non-trusteed rents	0.40	445.00	178.00
Matla,Jonathan	Senior	5/13/2021	T3 - Long Term Projections	Prepare total column for the PRIDCO fiscal plan post-measures build tab to aggregate FY22-FY25	0.40	445.00	178.00
Matla,Jonathan	Senior	5/13/2021	T3 - Long Term Projections	Update PRIDCO revenue build excel sheet to include sales data adjustments	1.10	445.00	489.50
Matla,Jonathan	Senior	5/13/2021	T3 - Long Term Projections	Update the Status of the Fiscal Plan slide in the PRIDCO fiscal plan presentation based upon leadership feedback	1.20	445.00	534.00
Matla,Jonathan	Senior	5/13/2021	T3 - Long Term Projections	Update the NOV Summary and Response slide in the PRIDCO fiscal plan presentation based upon leadership feedback	1.40	445.00	623.00
Matla,Jonathan	Senior	5/13/2021	T3 - Long Term Projections	Prepare NOV and PRIDCO response summary slide for the PRIDCO fiscal plan presentation for FOMB	2.10	445.00	934.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Matla,Jonathan	Senior	5/13/2021	T3 - Long Term Projections	Revise question list for PRIDCO regarding revenue in the fiscal plan based upon leadership feedback	2.70	445.00	1,201.50
Matla,Jonathan	Senior	5/13/2021	T3 - Long Term Projections	Prepare an excel sheet to aggregate all the revenue build assumptions and variance analysis along with comments for PRIDCO and Ankura	2.80	445.00	1,246.00
Meisel,Daniel	Staff	5/13/2021	T3 - Long Term Projections	Finish building skeleton deck for the PRIDCO Portfolio Capex Study.	0.70	245.00	171.50
Meisel,Daniel	Staff	5/13/2021	T3 - Long Term Projections	Assist in preparing a weekly status update on the schools and PRIDCO analyses, which included key milestones, expected deliverable timing, and outstanding information for EY leadership and FOMB.	0.80	245.00	196.00
Merchan,Janeth K	Manager	5/13/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review weekly Civil Service Reform Pilot activities and agency engagement strategies related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman(EY), B. Chevin(EY) and J. Merchan(EY).	1.20	595.00	714.00
Mira,Francisco Jose	Senior Manager	5/13/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and M. Powell (EY) to discuss Performance Evaluation of the Grant Administrator	0.40	720.00	288.00
Mira,Francisco Jose	Senior Manager	5/13/2021	T3 - Long Term Projections	Review and amend Grant Agreement Section Preamble and Sections 1-3	2.10	720.00	1,512.00
Mira,Francisco Jose	Senior Manager	5/13/2021	T3 - Long Term Projections	Review and amend Grant Agreement Section Preamble and Sections 4	2.10	720.00	1,512.00
Mira,Francisco Jose	Senior Manager	5/13/2021	T3 - Long Term Projections	Research Evaluation Performance precedents	2.60	720.00	1,872.00
Moran-Eserski,Javier	Senior	5/13/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and J. Moran-Eserski (EY) regarding provisions of local fiscal recovery fund and impact on PR municipalities.	0.20	445.00	89.00
Moran-Eserski,Javier	Senior	5/13/2021	T3 - Long Term Projections	Review the formula that the Federal Government established to calculate lost revenue to understand how this would be apply to municipalities as it relates to ARP Act funds	0.20	445.00	89.00
Moran-Eserski,Javier	Senior	5/13/2021	T3 - Long Term Projections	Review the final allocation issued by the U.S. Treasury department regarding the ARP Act funds to identify what each municipality will receive from the federal government and it compares to the estimates included in the CW Fiscal Plan	0.90	445.00	400.50
Morris,Michael Thomas	Senior	5/13/2021	T3 - Creditor Mediation Support	Redacted	1.40	405.00	567.00
Morris,Michael Thomas	Senior	5/13/2021	T3 - Creditor Mediation Support	Redacted	2.80	405.00	1,134.00
Morris,Michael Thomas	Senior	5/13/2021	T3 - Creditor Mediation Support	Redacted	2.90	405.00	1,174.50
Mullins,Daniel R	Executive Director	5/13/2021	T3 - Long Term Projections	Review land freight tariff schedules and application in preparation to lead information session with Retail Trade Association for Puerto Rico	0.60	810.00	486.00
Mullins,Daniel R	Executive Director	5/13/2021	T3 - Long Term Projections	Review estimate of earned income tax credit in preparation for presentation to working group	0.70	810.00	567.00
Mullins,Daniel R	Executive Director	5/13/2021	T3 - Long Term Projections	Review Regulation 7970 position	0.70	810.00	567.00
Mullins,Daniel R	Executive Director	5/13/2021	T3 - Long Term Projections	Meet with FOMB, Puerto Rico Legislature and Espacios Abiertos to discuss proposed changes to the Earned Income Tax Credit (EITC). EY Participants include A. Chepenik (EY), D Mullins (EY), J Mackie (EY) and D Berger (EY).	1.10	810.00	891.00
Mullins,Daniel R	Executive Director	5/13/2021	T3 - Long Term Projections	Participate in discussion of implication of freight tariff extension to contracted freight agreements. Participants include L. Rosso (FOMB), R. Fuentes (FOMB), D. Mullins (EY), J. Mackie (EY). J. Callender (EY), Manuel Reyes (MIDA)	1.20	810.00	972.00
Mullins,Daniel R	Executive Director	5/13/2021	T3 - Long Term Projections	Participate in discussion with FOMB and Pharma industry representative to discuss issues in Act 7970. EY Participants include D. Mullins (EY), J. Mackie (EY), and A. Chepenik (EY) (with FOMB staff and board members)	1.20	810.00	972.00
Neziroski,David	Staff	5/13/2021	T3 - Fee Applications / Retention	Finalize the eleventh interim application	3.80	245.00	931.00
Nichols,Carly	Senior Manager	5/13/2021	T3 - Long Term Projections	Review updated TRS valuation system cash flows to measure impact of alternative cut percentages as a comparison for results under no bankruptcy filing	1.50	655.00	982.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Panagiotakis,Sofia	Senior Manager	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.70	720.00	504.00
Powell,Marc	Executive Director	5/13/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and M. Powell (EY) to discuss Performance Evaluation of the Grant Administrator	0.40	810.00	324.00
Powell,Marc	Executive Director	5/13/2021	T3 - Long Term Projections	Participate in call with J. Thind (EY),M. Powell (EY) and State of Tennessee broadband administrator to discuss best practices in Grant administration	1.10	810.00	891.00
Powell,Marc	Executive Director	5/13/2021	T3 - Long Term Projections	Review and comment Grant Agreement Section Preamble and Sections 1-3	1.40	810.00	1,134.00
Powell,Marc	Executive Director	5/13/2021	T3 - Long Term Projections	Review and comment Grant Agreement Section Preamble and Sections 4	2.10	810.00	1,701.00
Ramirez,Aaron	Senior	5/13/2021	T3 - Long Term Projections	Review of Zone Definitions for Reverse Auction processes and Precedents for Task 3 to include notes	4.40	445.00	1,958.00
Ramirez,Jessica I.	Senior	5/13/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY) and J. Ramirez (EY) to discuss changes to appendices in the cash balance update report for the March 31, 2021, reporting period, as of 13/05/2021.	0.50	445.00	222.50
Ramirez,Jessica I.	Senior	5/13/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis for presentation of "Uses of Cash" Information on 13/05/2021.	0.50	445.00	222.50
Ramirez,Jessica I.	Senior	5/13/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis for presentation of "Not Reviewed POA" Information on 13/05/2021.	1.10	445.00	489.50
Ramirez,Jessica I.	Senior	5/13/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis for presentation of "Public Corporation" Information on 13/05/2021.	1.20	445.00	534.00
Ramirez,Jessica I.	Senior	5/13/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis for presentation of "Assumed Unavailable Cash" Information on 13/05/2021.	1.30	445.00	578.50
Ramirez,Jessica I.	Senior	5/13/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis for presentation of "Common Wealth" Information on 13/05/2021.	1.70	445.00	756.50
Ramirez,Jessica I.	Senior	5/13/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis for presentation of "Sources of Cash" Information on 13/05/2021.	1.90	445.00	845.50
Santambrogio,Juan	Executive Director	5/13/2021	T3 - Plan of Adjustment	Prepare updated calculations of potential recoveries to Med Center claims based on updated proposal	0.60	810.00	486.00
Santambrogio,Juan	Executive Director	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Santambrogio,Juan	Executive Director	5/13/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Scales,Dwight A.	Senior	5/13/2021	T3 - Long Term Projections	Review Gov. Re-cast revenue and expense line item builds in 2020 PRIDCO fiscal plan model to check calculations and formula errors	0.20	445.00	89.00
Scales,Dwight A.	Senior	5/13/2021	T3 - Long Term Projections	Review revenue build and expense build tabs within 2020 PRIDCO fiscal plan model for formula errors and completeness	0.50	445.00	222.50
Scales,Dwight A.	Senior	5/13/2021	T3 - Long Term Projections	Review final output tabs within 2020 PRIDCO fiscal plan model for formatting consistency and formula errors	0.80	445.00	356.00
Scales,Dwight A.	Senior	5/13/2021	T3 - Long Term Projections	Review Gov. Re-cast assumptions tab in 2020 PRIDCO fiscal plan model to check calculations and question assumptions initially developed by Internal EY team	0.90	445.00	400.50
Scales,Dwight A.	Senior	5/13/2021	T3 - Long Term Projections	Participate in working call with J Burr (EY) and D Scales (EY) to discuss and walkthrough 2020 PRIDCO fiscal plan model review and match check	1.00	445.00	445.00
Soutendijk,Tyler	Staff	5/13/2021	T3 - Long Term Projections	Revise Fiscal Note for Tax Credit for Creative Industries based on management comments	0.90	245.00	220.50
Soutendijk,Tyler	Staff	5/13/2021	T3 - Long Term Projections	Review 6-digit shift-share analysis visualization for client delivery to Ricardo Fuentes	1.80	245.00	441.00
Stuber,Emily Grace	Senior	5/13/2021	T3 - Long Term Projections	Review 5%, 8.5%, 10% cut sensitivities for terminated vesteds in TRS cut percent sensitivities for non-frozen benefit cashflows	1.40	405.00	567.00
Stuber,Emily Grace	Senior	5/13/2021	T3 - Long Term Projections	Review 5%, 8.5%, 10% cut sensitivities for retirees in TRS cut percent sensitivities for non-frozen benefit cashflows	1.60	405.00	648.00
Tague,Robert	Executive Director	5/13/2021	T3 - Long Term Projections	Review ASES response analysis to municipality ASES projections	0.40	810.00	324.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Executive Director	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Tague,Robert	Executive Director	5/13/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Tague,Robert	Executive Director	5/13/2021	T3 - Creditor Mediation Support	Redacted	1.00	810.00	810.00
Tague,Robert	Executive Director	5/13/2021	T3 - Creditor Mediation Support	Redacted	1.10	810.00	891.00
Tague,Robert	Executive Director	5/13/2021	T3 - Long Term Projections	Review PREPA draft chapter on transformation to provide comments	1.20	810.00	972.00
Tan,Riyandi	Manager	5/13/2021	T3 - Long Term Projections	Participate in a call with J. Gonzalez-Garilleti (McKinsey), L. Sanchez (McKinsey), and R. Tan (EY) to discuss reconciliation of budget to fiscal plan.	0.40	595.00	238.00
Thind,Jehan	Senior Manager	5/13/2021	T3 - Long Term Projections	Call with J. Thind (EY) and T. Yang (EY) to discuss current status of the Task 3 comparison of federal and state grant funding approaches	0.90	720.00	648.00
Thind,Jehan	Senior Manager	5/13/2021	T3 - Long Term Projections	Participate in call with J. Thind (EY),M. Powell (EY) and State of Tennessee broadband administrator to discuss best practices in Grant administration	1.10	720.00	792.00
Venkatraman,Ramachandran	Executive Director	5/13/2021	T3 - Long Term Projections	Participate in meeting with EY and FOMB to review weekly Civil Service Reform Pilot activities and agency engagement strategies related to reform of fiscal functions for Government of Puerto Rico. EY participants: A. Klein (EY), R. Venkatraman(EY), B. Chevin(EY) and J. Merchan(EY).	1.20	810.00	972.00
Yang,Tianyi	Manager	5/13/2021	T3 - Long Term Projections	Call with J. Thind (EY) and T. Yang (EY) to discuss current status of the Task 3 comparison of federal and state grant funding approaches	0.90	595.00	535.50
Yang,Tianyi	Manager	5/13/2021	T3 - Long Term Projections	Continue to do additional research state funding programs and update drafting for Task 3 per internal feedback	2.10	595.00	1,249.50
Yodice,Frank	Senior	5/13/2021	T3 - Long Term Projections	Review Treasury website and other sources to determine if Puerto Rico was one of the states/territories that applied for funding through the Homeowner Assistance Fund, following the US Treasury's announcement that \$742m was distributed	0.30	445.00	133.50
Yodice,Frank	Senior	5/13/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY) and F. Yodice (EY) to discuss ARP FRF lost revenue calculations by agencies and public corporations, to address request from N. Jaresko (FOMB)	0.60	445.00	267.00
Yodice,Frank	Senior	5/13/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY) and F. Yodice (EY) to discuss request from N. Jaresko (FOMB) relating to ARP Fiscal Recovery Funds and lost revenue calculations, and determine the best course of analysis and what further information is needed.	0.90	445.00	400.50
Yodice,Frank	Senior	5/13/2021	T3 - Long Term Projections	Update COVID relief file with updated data from FFIS weekly disbursement file	1.20	445.00	534.00
Yodice,Frank	Senior	5/13/2021	T3 - Long Term Projections	Analyze FY 19 and 20 revenues for PR corporate units and agencies to aid in the calculation of lost revenue, to address FOMB request	2.60	445.00	1,157.00
Zhao,Leqi	Senior	5/13/2021	T3 - Long Term Projections	Refine revenue stamp estimates through detailed schedules for Act 169 fiscal note	1.10	445.00	489.50
Zhao,Leqi	Senior	5/13/2021	T3 - Long Term Projections	Refine property values estimates forecast to estimate capital gains for Act 169 fiscal note	1.30	445.00	578.50
Zhao,Leqi	Senior	5/13/2021	T3 - Long Term Projections	Refine property values estimates historically to estimates capital gains got Act 169 fiscal note	1.60	445.00	712.00
Almbaid,Nahla	Staff	5/14/2021	T3 - Long Term Projections	Study effect of new USDOL data on unemployment forecast	1.60	245.00	392.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ban,Menuka	Manager	5/14/2021	T3 - Long Term Projections	Review the 6-digit shift share analysis update to respond to R. Fuentes's (FOMB) request (RE: Follow-Up Material Related to Today's DDEC Discussion)	1.10	595.00	654.50
Barati Stec,Izabella	Manager	5/14/2021	T3 - Long Term Projections	Review the SNAP/NAP programs in Puerto Rico	1.80	595.00	1,071.00
Barati Stec,Izabella	Manager	5/14/2021	T3 - Long Term Projections	Conduct literature review of film credit policies	2.10	595.00	1,249.50
Barati Stec,Izabella	Manager	5/14/2021	T3 - Long Term Projections	Collect data on film credits in Puerto Rico under the original film industry incentive act	2.20	595.00	1,309.00
Barati Stec,Izabella	Manager	5/14/2021	T3 - Long Term Projections	Respond to comments on Film tax credit analysis	2.40	595.00	1,428.00
Berger,Daniel L.	Manager	5/14/2021	T3 - Plan of Adjustment	Draft short memo to N Jaresko to notify minutes from EITC meeting with legislature and decision points that need to be made.	0.30	595.00	178.50
Berger,Daniel L.	Manager	5/14/2021	T3 - Plan of Adjustment	Review film tax credits to see the total effect of the cap (\$38 million imposed cap)	0.60	595.00	357.00
Berger,Daniel L.	Manager	5/14/2021	T3 - Plan of Adjustment	Draft sections of the EITC state waiver report as requested by FOMB	1.40	595.00	833.00
Burr,Jeremy	Manager	5/14/2021	T3 - Long Term Projections	Prepare summary follow-up questions for the government regarding the other income forecast for the 2021 PRIDCO fiscal plan	0.40	595.00	238.00
Burr,Jeremy	Manager	5/14/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to discuss PRIDCO fiscal plan presentation slide order and make changes to the 2021 fiscal plan compared to the Government submission slide	0.50	595.00	297.50
Burr,Jeremy	Manager	5/14/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to discuss the PRIDCO fiscal plan presentation slide content and make changes to the 2021 fiscal plan summary slide	0.50	595.00	297.50
Burr,Jeremy	Manager	5/14/2021	T3 - Long Term Projections	Participate in meeting with V Chemtob (EY), J Burr (EY), J Matla (EY) to discuss the PRIDCO fiscal plan presentation and the remaining tasks needed to be completed before submission	0.50	595.00	297.50
Burr,Jeremy	Manager	5/14/2021	T3 - Long Term Projections	Prepare comments on the PRIDCO fiscal plan review deck to be presented to the FOMB	0.80	595.00	476.00
Burr,Jeremy	Manager	5/14/2021	T3 - Long Term Projections	Prepare revisions to the CapEx assumptions in the PRIDCO fiscal plan to align with the government submission	0.80	595.00	476.00
Burr,Jeremy	Manager	5/14/2021	T3 - Long Term Projections	Prepare update to the PRIDCO PayGo measures to reflect implementation of pension reform required by the CW FP	1.20	595.00	714.00
Burr,Jeremy	Manager	5/14/2021	T3 - Long Term Projections	Prepare revisions to the 2021 PRIDCO fiscal plan narrative to address comments from Victor Chemtob	1.30	595.00	773.50
Burr,Jeremy	Manager	5/14/2021	T3 - Long Term Projections	Participate in meeting with V Bernal (FOMB), A Lopez (FOMB), V Chemtob (EY), J Burr (EY), and J Matla (EY) to discuss the PRIDCO fiscal plan model	1.40	595.00	833.00
Burr,Jeremy	Manager	5/14/2021	T3 - Long Term Projections	Prepare exhibits for the 2021 PRIDCO fiscal plan narrative to summarize the conclusions	1.50	595.00	892.50
Burr,Jeremy	Manager	5/14/2021	T3 - Long Term Projections	Prepare revisions to the 2021 PRIDCO fiscal plan narrative	2.30	595.00	1,368.50
Campbell,Nnaji-Semayi	Senior	5/14/2021	T3 - Long Term Projections	Research anchor institution use cases for broadband expansion and broaden definition in task 3	2.10	445.00	934.50
Campbell,Nnaji-Semayi	Senior	5/14/2021	T3 - Long Term Projections	Research early stage investment in broadband in other markets and documented best practices	2.40	445.00	1,068.00
Canter,Matthew Alan	Manager	5/14/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), V Chemtob (EY), M Canter (EY) and J Federer (EY) to discuss presentation to AFFAF on real estate action items and work performed to-date	0.30	595.00	178.50
Chan,Jonathan	Manager	5/14/2021	T3 - Plan of Adjustment	Review follow-up request to AAFAF for additional pending requests arising from reconciliation of population of accounts between FOMB balances and AAFAF Cash Inventory as of 14/05/2021.	0.20	595.00	119.00
Chan,Jonathan	Manager	5/14/2021	T3 - Plan of Adjustment	Prepare updates to the 03/31/2021 reporting workbook as of 14/05/2021	0.60	595.00	357.00
Chan,Jonathan	Manager	5/14/2021	T3 - Plan of Adjustment	Perform analysis of information received from AAFAF in response to the reconciliation for the March 31, 2021, reporting period to assess whether further follow-ups are required.	2.20	595.00	1,309.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	5/14/2021	T3 - Plan of Adjustment	Review balances received from Northern Trust for September 2019 and December 2019 reporting periods to assess rationale for differences with AAFAF balances.	2.20	595.00	1,309.00
Chan,Jonathan	Manager	5/14/2021	T3 - Plan of Adjustment	Review the cash balances reporting workbook for 3/31/2021 reporting period as of 14/05/2021 for updated Relativity review platform data.	2.90	595.00	1,725.50
Chemtob,Victor	Senior Manager	5/14/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), V Chemtob (EY), M Canter (EY) and J Federer (EY) to discuss presentation to AFFAF on real estate action items and work performed to-date	0.30	720.00	216.00
Chemtob,Victor	Senior Manager	5/14/2021	T3 - Long Term Projections	Participate in meeting with V Chemtob (EY), J Burr (EY), J Matla (EY) to discuss the PRIDCO fiscal plan presentation and the remaining tasks needed to be completed before submission	0.50	720.00	360.00
Chemtob,Victor	Senior Manager	5/14/2021	T3 - Long Term Projections	Participate in meeting with V Bernal (FOMB), A Lopez (FOMB), V Chemtob (EY), J Burr (EY), and J Matla (EY) to discuss the PRIDCO fiscal plan model	1.40	720.00	1,008.00
Chepenik,Adam Brandon	Partner/Principal	5/14/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), V Chemtob (EY), M Canter (EY) and J Federer (EY) to discuss presentation to AFFAF on real estate action items and work performed to-date	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	5/14/2021	T3 - Long Term Projections	Review own source revenue calculation methodology for ARP lost revenue funding	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	5/14/2021	T3 - Long Term Projections	Participate in strategy call with FOMB board members. EY participants: J Santambrogio (EY), G Malhotra (EY), and A Chepenik (EY)	0.90	870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	5/14/2021	T3 - Long Term Projections	Update real estate analysis for discussion with AAFAF	1.10	870.00	957.00
Dubinsky,Shawn	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Dubinsky,Shawn	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Dubinsky,Shawn	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Dubinsky,Shawn	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Dubinsky,Shawn	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Dubinsky,Shawn	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Federer,Joshua Lee	Staff	5/14/2021	T3 - Long Term Projections	Participate in call with A Chepenik (EY), V Chemtob (EY), M Canter (EY) and J Federer (EY) to discuss presentation to AFFAF on real estate action items and work performed to-date	0.30	245.00	73.50
Federer,Joshua Lee	Staff	5/14/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and J Federer (EY) to discuss cost savings analysis from PRDE and application for schools analysis PowerPoint deck	0.50	245.00	122.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer, Joshua Lee	Staff	5/14/2021	T3 - Long Term Projections	Prepare email to A Stanton (EY) on findings from school analysis interim report and outstanding data requests to PRDE, PBA and DTOP	1.00	245.00	245.00
Federer, Joshua Lee	Staff	5/14/2021	T3 - Long Term Projections	Prepare PowerPoint presentation deck for meeting with AAFAF related to real estate action items and work progress to-date	2.10	245.00	514.50
Gelfond, Hilary	Staff	5/14/2021	T3 - Long Term Projections	Finalize draft summary of comments and revisions to structure of ROI manual for Act 60	0.60	245.00	147.00
Gelfond, Hilary	Staff	5/14/2021	T3 - Long Term Projections	Review status of 6-digit industry shift share analysis	1.10	245.00	269.50
Gelfond, Hilary	Staff	5/14/2021	T3 - Long Term Projections	Summarize potential magnitude of Act 60 tax incentives	1.20	245.00	294.00
Gelfond, Hilary	Staff	5/14/2021	T3 - Long Term Projections	Prepare an overview of the tax incentives provided in Act 60 and their associated costs	2.90	245.00	710.50
Good JR, Clark E	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.20	519.00	103.80
Good JR, Clark E	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Good JR, Clark E	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Good JR, Clark E	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Good JR, Clark E	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR, Clark E	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR, Clark E	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR, Clark E	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR, Clark E	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.60	519.00	311.40
Good JR, Clark E	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.60	519.00	311.40
Good JR, Clark E	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Good JR, Clark E	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Good JR, Clark E	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR,Clark E	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	1.30	519.00	674.70
Good JR,Clark E	Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	1.30	519.00	674.70
Hartman,Bryan A	Manager	5/14/2021	T3 - Plan of Adjustment	Prepare GANNT chart for implementation plan for Social Security incorporating steps necessary for implementing Defined Contribution for teachers	2.60	519.00	1,349.40
Heath,Emma	Senior Manager	5/14/2021	T3 - Long Term Projections	Email to E. Sepulveda (FOMB) regarding request for musical arts revenues for purpose of ARP lost revenue calculation	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/14/2021	T3 - Long Term Projections	Email to V. Bernal (FOMB) with prior versions of PRIDCO fiscal plans, certification documents and resolutions	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/14/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), to continue discussions regarding, and analysis of, PR agency and public corporation lost revenue.	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/14/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), N. Irizarry (FOMB) and C. Ruiz (FOMB) regarding PRDE's MOE calculation submitted to AAFAF.	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/14/2021	T3 - Long Term Projections	Review data provided by E. Sepulveda (FOMB) regarding Musical arts and fine arts revenues for purpose of ARP lost revenue calculation	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/14/2021	T3 - Long Term Projections	Review PRDE's draft MOE calculation	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/14/2021	T3 - Long Term Projections	Email to K. Jacobsen (EY) and F. Yodice(EY) outlining tasks required to complete update to N Jaresko (FOMB) regarding lost revenue calculation for ARP funds.	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/14/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), to finalize PR agency and public company lost revenue analysis	0.50	720.00	360.00
Heath,Emma	Senior Manager	5/14/2021	T3 - Long Term Projections	Participate in call with PRDE, M. Perez (FOMB), N. Irizarry (FOMB), C. Ruiz (FOMB), E. Heath (EY) and S. Panagiotakis (EY) to discuss the PR Dept of Education MOE requirement.	0.50	720.00	360.00
Heath,Emma	Senior Manager	5/14/2021	T3 - Long Term Projections	Email to Conway McKenzie regarding data request for room tax and slot machine revenue for purpose of lost revenue ARP calculation	0.60	720.00	432.00
Heath,Emma	Senior Manager	5/14/2021	T3 - Long Term Projections	Review analysis of public corporations with missing revenue data for purpose of lost revenue ARP calculation	0.60	720.00	432.00
Heath,Emma	Senior Manager	5/14/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), S. Sarna (EY), S. Panagiotakis (EY), J. Santambrogio (EY), to discuss Puerto Rico agencies and public corporations, along with their revenue components and lost revenue calculations.	0.80	720.00	576.00
Heath,Emma	Senior Manager	5/14/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), to discuss tasks and process to track and analyze revenue from Puerto Rico agencies and public corporations.	0.80	720.00	576.00
Heath,Emma	Senior Manager	5/14/2021	T3 - Long Term Projections	Review agency budget SRF analysis	0.80	720.00	576.00
Heath,Emma	Senior Manager	5/14/2021	T3 - Long Term Projections	Review and update lost revenue analysis before providing update to N.Jaresko (FOMB)	1.90	720.00	1,368.00
Jacobsen,Katherine Anne	Senior	5/14/2021	T3 - Long Term Projections	Prepare for call to discuss PR agency and public company lost revenue analysis	0.10	445.00	44.50
Jacobsen,Katherine Anne	Senior	5/14/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), to continue discussions regarding, and analysis of, PR agency and public corporation lost revenue.	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	5/14/2021	T3 - Long Term Projections	Prepare for call to discuss potential process to track and analyze revenue from Puerto Rico agencies and public corporations	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	5/14/2021	T3 - Long Term Projections	Review agency budget information for identifying public corporations and entities with separate fiscal plans for the lost revenue calculations for American Rescue Plan funding	0.40	445.00	178.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen,Katherine Anne	Senior	5/14/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), to finalize PR agency and public company lost revenue analysis	0.50	445.00	222.50
Jacobsen,Katherine Anne	Senior	5/14/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), to discuss tasks and process to track and analyze revenue from Puerto Rico agencies and public corporations.	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	5/14/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), S. Sarna (EY), S. Panagiotakis (EY), J. Santambrogio (EY), to discuss Puerto Rico agencies and public corporations, along with their revenue components and lost revenue calculations.	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	5/14/2021	T3 - Long Term Projections	Review room tax and slot machine waterfall analysis received from Conway MacKenzie for inputs into the lost revenue calculations for American Rescue Plan funding	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	5/14/2021	T3 - Long Term Projections	Review agency budget information for special revenue versus general fund revenue breakdown for the lost revenue calculations for American Rescue Plan funding	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	5/14/2021	T3 - Long Term Projections	Review revenue from Puerto Rico agencies and public corporations included in lost revenue calculation draft	2.10	445.00	934.50
Kebhaj,Suhaib	Senior	5/14/2021	T3 - Long Term Projections	Prepare comments to staff on summary of ROI manual	1.20	445.00	534.00
Kebhaj,Suhaib	Senior	5/14/2021	T3 - Long Term Projections	Review proposed calculation of ROI in the ROI manual	1.20	445.00	534.00
Kebhaj,Suhaib	Senior	5/14/2021	T3 - Long Term Projections	Prepare guidance on summarizing Act 60 benefits in terms of incentives rewarded	1.60	445.00	712.00
Knapp,Nicole Penelope	Senior	5/14/2021	T3 - Long Term Projections	Implement new pricing scheme into fiscal note PS 325 analysis of property tax	1.10	445.00	489.50
Knapp,Nicole Penelope	Senior	5/14/2021	T3 - Long Term Projections	Implement new pricing scheme into fiscal note PS 325 analysis of property registry fees	1.20	445.00	534.00
Knapp,Nicole Penelope	Senior	5/14/2021	T3 - Long Term Projections	Implement new pricing scheme into fiscal note PS 325 analysis of capital gains exemption	1.30	445.00	578.50
Knapp,Nicole Penelope	Senior	5/14/2021	T3 - Long Term Projections	Revise PS 325 narrative to reflect new results and pricing assumptions	1.90	445.00	845.50
Knapp,Nicole Penelope	Senior	5/14/2021	T3 - Long Term Projections	Research price differences between new construction, recent builds, and old homes for application to PS 325 fiscal note	2.10	445.00	934.50
Lavrov,Eugene	Senior Manager	5/14/2021	T3 - Long Term Projections	Review latest update of the GILTI presentation	1.00	720.00	720.00
Levy,Sheva R	Partner/Principal	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	5/14/2021	T3 - Creditor Mediation Support	Redacted	1.30	721.00	937.30
Mairena,Daisy	Staff	5/14/2021	T3 - Plan of Adjustment	Review Department of Housing account ending in X362 to assess appropriate account status for 03/31/2021 reporting purposes.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/14/2021	T3 - Plan of Adjustment	Review Tourism Company account ending in X766 to assess appropriate account status for 03/31/2021 reporting purposes.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/14/2021	T3 - Plan of Adjustment	Update testing file of accounts reviewed as of 05/14/21 to maintain accurate record of accounts tested for efficient reporting for the March 31, 2021 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/14/2021	T3 - Plan of Adjustment	Analyze US Bank web-platform transaction statements for March 31, 2021 testing period to obtain balance information for Public Buildings Authority.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/14/2021	T3 - Plan of Adjustment	Analyze the Northern Trust Bank web-platform transaction statements for the 12/31/2019 testing period to obtain account balance information for Automobile Accident Compensation Administration, for budgetary planning purposes.	0.60	245.00	147.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	5/14/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Tourism Company as of 14/05/2021 to follow up on outstanding items for bank statement as of 03/31/2021 testing period cash balances requests.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/14/2021	T3 - Plan of Adjustment	Review Relativity platform for changes required to account fields as of 14/05/2021 to efficiently meet reporting needs.	0.70	245.00	171.50
Mairena,Daisy	Staff	5/14/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Northern Trust to follow up on cash balances as of 05/14/21 for March 31, 2021 testing period cash balances requests.	1.80	245.00	441.00
Mairena,Daisy	Staff	5/14/2021	T3 - Plan of Adjustment	Perform analysis as of 14/05/2021, to include within list to be shared with counsel, identifying source documentation supporting restriction classifications for School of Plastic Arts and Design accounts for the 03/31/2021 reporting period.	2.40	245.00	588.00
Malhotra,Gaurav	Partner/Principal	5/14/2021	T3 - Long Term Projections	Participate in strategy call with FOMB board members. EY participants: J Santambrogio (EY), G Malhotra (EY), and A Chepenik (EY)	0.90	870.00	783.00
Matla,Jonathan	Senior	5/14/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to discuss PRIDCO fiscal plan presentation slide order and make changes to the 2021 fiscal plan compared to the Government submission slide	0.50	445.00	222.50
Matla,Jonathan	Senior	5/14/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to discuss the PRIDCO fiscal plan presentation slide content and make changes to the 2021 fiscal plan summary slide	0.50	445.00	222.50
Matla,Jonathan	Senior	5/14/2021	T3 - Long Term Projections	Participate in meeting with V Chemtob (EY), J Burr (EY), J Matla (EY) to discuss the PRIDCO fiscal plan presentation and the remaining tasks needed to be completed before submission	0.50	445.00	222.50
Matla,Jonathan	Senior	5/14/2021	T3 - Long Term Projections	Participate in meeting with V Bernal (FOMB), A Lopez (FOMB), V Chemtob (EY), J Burr (EY), and J Matla (EY) to discuss the PRIDCO fiscal plan model	1.40	445.00	623.00
Matla,Jonathan	Senior	5/14/2021	T3 - Long Term Projections	Add commentary for the spend revenue and expense categories to explain the surplus or deficit for each year in the PRIDCO fiscal plan presentation for the Comparative Surplus slide	1.70	445.00	756.50
Matla,Jonathan	Senior	5/14/2021	T3 - Long Term Projections	Add commentary for the spend revenue and expense categories to explain the variances for each year compared to the pre-NOV fiscal plan in the PRIDCO fiscal plan presentation for the Comparative of Proposed Fiscal Plan slide	2.10	445.00	934.50
Matla,Jonathan	Senior	5/14/2021	T3 - Long Term Projections	Prepare a slide chart comparing the revenue and expense breakdown of the internally created 2021 fiscal plan vs the 2020 certified fiscal plan	2.70	445.00	1,201.50
Matla,Jonathan	Senior	5/14/2021	T3 - Long Term Projections	Prepare a slide chart comparing the internally created 2021 fiscal plan to the 2021 PRIDCO fiscal plan for the revenue and expense breakdown	2.80	445.00	1,246.00
Matla,Jonathan	Senior	5/14/2021	T3 - Long Term Projections	Prepare a slide chart showing the revenue and expense breakdown of the internally created 2021 fiscal plan	2.90	445.00	1,290.50
Meisel,Daniel	Staff	5/14/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and J Federer (EY) to discuss cost savings analysis from PRDE and application for schools analysis PowerPoint deck	0.50	245.00	122.50
Meisel,Daniel	Staff	5/14/2021	T3 - Long Term Projections	Prepare a PRIDCO portfolio overview slide PRIDCO Portfolio Capex Study PowerPoint.	0.70	245.00	171.50
Meisel,Daniel	Staff	5/14/2021	T3 - Long Term Projections	Perform analysis segmenting PRIDCO's non-cash flow generating properties by specified reason.	2.10	245.00	514.50
Morris,Michael Thomas	Senior	5/14/2021	T3 - Creditor Mediation Support	Redacted	1.60	405.00	648.00
Morris,Michael Thomas	Senior	5/14/2021	T3 - Creditor Mediation Support	Redacted	1.70	405.00	688.50
Morris,Michael Thomas	Senior	5/14/2021	T3 - Creditor Mediation Support	Redacted	2.70	405.00	1,093.50
Mullins,Daniel R	Executive Director	5/14/2021	T3 - Long Term Projections	Design set of new parameters to define incremental bases for growth for eligibility for redefined tax base as it relates to Regulation 7970	0.60	810.00	486.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mullins, Daniel R	Executive Director	5/14/2021	T3 - Long Term Projections	Review DDEC economic base and shift share analysis and input to strategic development initiatives	1.80	810.00	1,458.00
Panagiotakis, Sofia	Senior Manager	5/14/2021	T3 - Long Term Projections	Review slides on lost revenue calculation for ARP	0.30	720.00	216.00
Panagiotakis, Sofia	Senior Manager	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Panagiotakis, Sofia	Senior Manager	5/14/2021	T3 - Long Term Projections	Participate in call with PRDE, M. Perez (FOMB), N. Irizarry (FOMB), C. Ruiz (FOMB), E. Heath (EY) and S. Panagiotakis (EY) to discuss the PR Dept of Education MOE requirement.	0.50	720.00	360.00
Panagiotakis, Sofia	Senior Manager	5/14/2021	T3 - Long Term Projections	Review calculation for MOE for ESSER II GEER	0.50	720.00	360.00
Panagiotakis, Sofia	Senior Manager	5/14/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), S. Sarna (EY), S. Panagiotakis (EY), J. Santambrogio (EY), to discuss Puerto Rico agencies and public corporations, along with their revenue components and lost revenue calculations.	0.80	720.00	576.00
Powell, Marc	Executive Director	5/14/2021	T3 - Long Term Projections	Draft Consolidated notes from call with Cornell and Pew	0.70	810.00	567.00
Powell, Marc	Executive Director	5/14/2021	T3 - Long Term Projections	Draft and send email to schedule follow-up conversation with Pew	0.80	810.00	648.00
Powell, Marc	Executive Director	5/14/2021	T3 - Long Term Projections	Participate in call with M Powell (EY) and Cornell University broadband initiative professor and Pew Charitable Trust broadband program to discuss best practices deployed by US States in Grant administration	1.10	810.00	891.00
Ramirez, Aaron	Senior	5/14/2021	T3 - Long Term Projections	Review of Service Provider and Broadband Technology Procurement Precedents for Task 3 to include notes	4.10	445.00	1,824.50
Ramirez, Jessica I.	Senior	5/14/2021	T3 - Plan of Adjustment	Perform analysis as of 14/05/2021 to update list of historically unresponsive agencies across multiple reporting periods.	1.30	445.00	578.50
Ramirez, Jessica I.	Senior	5/14/2021	T3 - Plan of Adjustment	Update unresponsive agencies list to include new information received from agencies which responded to 03/31/2021 testing period requests between 11/05/2021 and 14/05/2021.	1.40	445.00	623.00
Ramirez, Jessica I.	Senior	5/14/2021	T3 - Plan of Adjustment	Review Relativity workspace data as of 14/05/2021 to reconcile changes in account data fields reported between the 10/05/2021 and 14/05/2021 testing period, for accurate reporting of the 03/31/2021 testing period.	2.70	445.00	1,201.50
Sanchez-Riveron, Déborah	Staff	5/14/2021	T3 - Plan of Adjustment	Review draft email to Northern Trust to follow up on revised statements for Automobile Accident Compensation Administration accounts as of 5/14/2021 for 12/31/2019 testing period cash balances requests.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	5/14/2021	T3 - Plan of Adjustment	Prepare additional summary request to AAFAF regarding items identified during reconciliation of AAFAF balances and reporting workbook in preparation for March 31, 2021 cash balance report.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	5/14/2021	T3 - Plan of Adjustment	Review information provided via email from BNY Mellon regarding outstanding items as of 5/14/2021 for 3/31/2021 testing period cash balances requests.	0.70	245.00	171.50
Sanchez-Riveron, Déborah	Staff	5/14/2021	T3 - Plan of Adjustment	Perform analysis of outstanding items from Banco Popular as of 14/05/2021 for 3/31/2021 testing period cash balances requests.	1.30	245.00	318.50
Sanchez-Riveron, Déborah	Staff	5/14/2021	T3 - Plan of Adjustment	Review status for items identified during quality review procedures of AAFAF reconciliation requiring follow up with account holders or financial institutions for the 3/31/2021 testing period as of 5/14/2021.	1.80	245.00	441.00
Santambrogio, Juan	Executive Director	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	5/14/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), S. Sarna (EY), S. Panagiotakis (EY), J. Santambrogio (EY), to discuss Puerto Rico agencies and public corporations, along with their revenue components and lost revenue calculations.	0.80	810.00	648.00
Santambrogio, Juan	Executive Director	5/14/2021	T3 - Long Term Projections	Participate in strategy call with FOMB board members. EY participants: J Santambrogio (EY), G Malhotra (EY), and A Chepenik (EY)	0.90	810.00	729.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sarna,Shavi	Senior Manager	5/14/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), S. Sarna (EY), S. Panagiotakis (EY), J. Santambrogio (EY), to discuss Puerto Rico agencies and public corporations, along with their revenue components and lost revenue calculations.	0.80	720.00	576.00
Soutendijk,Tyler	Staff	5/14/2021	T3 - Long Term Projections	Prepare state employment dashboard with location quotient parameters	1.30	245.00	318.50
Soutendijk,Tyler	Staff	5/14/2021	T3 - Long Term Projections	Research estimation components including taxes paid and market spillover of Artisan Craft Spirits tax credit	1.80	245.00	441.00
Soutendijk,Tyler	Staff	5/14/2021	T3 - Long Term Projections	Finalize Fiscal Note for Puerto Rican Tax Credit for Creative Industries	2.10	245.00	514.50
Stricklin,Todd	Senior	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.70	405.00	283.50
Stricklin,Todd	Senior	5/14/2021	T3 - Creditor Mediation Support	Redacted	1.30	405.00	526.50
Tague,Robert	Executive Director	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.40	810.00	324.00
Tague,Robert	Executive Director	5/14/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Thind,Jehan	Senior Manager	5/14/2021	T3 - Long Term Projections	Review existing introduction section of Task 3 and adding placeholders for refreshed content	1.40	720.00	1,008.00
Venkatramanan,Siddhu	Manager	5/14/2021	T3 - Plan of Adjustment	Analyze results of documentation troubleshoot process identified during the weekly workspace maintenance for the cash analysis workstream as of 14/05/2021	1.20	595.00	714.00
Venkatramanan,Siddhu	Manager	5/14/2021	T3 - Plan of Adjustment	Update fields within the Relativity workspace to implement changes for the 03/31/2021 testing period for the week ending as of 14/05/2021	1.70	595.00	1,011.50
Yang,Tianyi	Manager	5/14/2021	T3 - Long Term Projections	Continue to do additional research state funding programs and update drafting for Task 3 per internal feedback	0.90	595.00	535.50
Yang,Tianyi	Manager	5/14/2021	T3 - Long Term Projections	Continue to do additional research federal funding programs and update drafting for Task 3 per internal feedback	1.90	595.00	1,130.50
Yodice,Frank	Senior	5/14/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), to continue discussions regarding, and analysis of, PR agency and public corporation lost revenue.	0.30	445.00	133.50
Yodice,Frank	Senior	5/14/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), to finalize PR agency and public company lost revenue analysis	0.50	445.00	222.50
Yodice,Frank	Senior	5/14/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), to discuss tasks and process to track and analyze revenue from Puerto Rico agencies and public corporations.	0.80	445.00	356.00
Yodice,Frank	Senior	5/14/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), S. Sarna (EY), S. Panagiotakis (EY), J. Santambrogio (EY), to discuss Puerto Rico agencies and public corporations, along with their revenue components and lost revenue calculations.	0.80	445.00	356.00
Yodice,Frank	Senior	5/14/2021	T3 - Long Term Projections	Analyze revenue data for additional PR agencies and public companies, to continuing calculating lost revenues based on the formula provided in the US Treasury's Interim Final Rule.	2.80	445.00	1,246.00
Zhao,Leqi	Senior	5/14/2021	T3 - Long Term Projections	Prepare Census data to analyze the migration trend for migration pattern analysis in Puerto Rico	1.10	445.00	489.50
Zhao,Leqi	Senior	5/14/2021	T3 - Long Term Projections	Refine assumption roadmap to present key assumptions used for estimating fiscal analysis for Act 169 fiscal note	1.20	445.00	534.00
Zhao,Leqi	Senior	5/14/2021	T3 - Long Term Projections	Prepare assumption roadmap to present key assumptions used for estimating fiscal analysis for Act 169 fiscal note	2.20	445.00	979.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	5/15/2021	T3 - Long Term Projections	Prepare summary of compliance items in the government response submission of the 2021 fiscal plan	0.40	595.00	238.00
Burr,Jeremy	Manager	5/15/2021	T3 - Long Term Projections	Prepare revisions to the status of the 2021 PRIDCO fiscal plan review	0.90	595.00	535.50
Burr,Jeremy	Manager	5/15/2021	T3 - Long Term Projections	Prepare list of items the FOMB reviewed that was not in compliance with the notice of violation for the 2021 PRIDCO fiscal plan	1.20	595.00	714.00
Burr,Jeremy	Manager	5/15/2021	T3 - Long Term Projections	Prepare summary slide of the key takeaways for the 2021 PRIDCO fiscal plan to be review by the FOMB	1.40	595.00	833.00
Burr,Jeremy	Manager	5/15/2021	T3 - Long Term Projections	Prepare summary slide of the key changes from the 2020 PRIDCO Fiscal Plan to the 2021 PRIDCO fiscal plan to be reviewed by the FOMB	1.60	595.00	952.00
Burr,Jeremy	Manager	5/15/2021	T3 - Long Term Projections	Prepare summary slide of the key variance between the Gov't submission and FOMB's requirements from the notice of violation for the 2021 PRIDCO fiscal plan	1.70	595.00	1,011.50
Canter,Matthew Alan	Manager	5/15/2021	T3 - Long Term Projections	Review and comment upon the PRIDCO Fiscal Plan for FY22 in particular, the strategic initiatives sections	1.60	595.00	952.00
Chemtob,Victor	Senior Manager	5/15/2021	T3 - Long Term Projections	Review and edit real estate portfolio section within PRIDCO fiscal plan	0.70	720.00	504.00
Chemtob,Victor	Senior Manager	5/15/2021	T3 - Long Term Projections	Review and edit fiscal measures section within PRIDCO fiscal plan	1.10	720.00	792.00
Chemtob,Victor	Senior Manager	5/15/2021	T3 - Long Term Projections	Review and edit baseline projections section within PRIDCO fiscal plan	1.20	720.00	864.00
Chemtob,Victor	Senior Manager	5/15/2021	T3 - Long Term Projections	Review and provide comments on PRIDCO fiscal plan presentation materials	1.60	720.00	1,152.00
Chemtob,Victor	Senior Manager	5/15/2021	T3 - Long Term Projections	Review and edit strategic initiatives section within PRIDCO fiscal plan	1.70	720.00	1,224.00
Good JR,Clark E	Manager	5/15/2021	T3 - Long Term Projections	Analyze impact of JRS plan closure on fiscal plan cash flows	0.30	519.00	155.70
Good JR,Clark E	Manager	5/15/2021	T3 - Long Term Projections	Analyze impact of post 14 accrual inclusion in new entrant projections of valuation system calculations	0.30	519.00	155.70
Good JR,Clark E	Manager	5/15/2021	T3 - Long Term Projections	Review ERS cash flows provided for best interest test analysis for consistency with FP / reasonability	0.30	519.00	155.70
Good JR,Clark E	Manager	5/15/2021	T3 - Long Term Projections	Analyze reasonability of JRS cash flows in comparison with fiscal plan for best interest test calculations	0.40	519.00	207.60
Good JR,Clark E	Manager	5/15/2021	T3 - Long Term Projections	Calculate overall best interest test impacts including creation of final exhibit	0.40	519.00	207.60
Good JR,Clark E	Manager	5/15/2021	T3 - Long Term Projections	Prepare final best interest test deliverable including explanation of changes in email for S Levy (EY) review	0.40	519.00	207.60
Good JR,Clark E	Manager	5/15/2021	T3 - Long Term Projections	Review of reasonability of TRS cash flows with respect to fiscal plan after reflecting removal of POA freeze	0.60	519.00	311.40
Good JR,Clark E	Manager	5/15/2021	T3 - Long Term Projections	Analyze impact on TRS cash flow of post petition accruals considered for cut when incorporating updated experience data as part of best interest test analysis	1.10	519.00	570.90
Latham,Willow Genevieve	Senior	5/15/2021	T3 - Long Term Projections	Review and edit Grant Agreement Sections Preamble to Section 3	0.30	445.00	133.50
Matla,Jonathan	Senior	5/15/2021	T3 - Long Term Projections	Adjust PRIDCO fiscal plan NOV variance slides based upon leadership feedback	2.60	445.00	1,157.00
Burr,Jeremy	Manager	5/16/2021	T3 - Long Term Projections	Prepare revisions to the maintenance & repairs transfer for the 2021 PRIDCO fiscal plan based on adjustments to the CapEx assumptions	0.80	595.00	476.00
Burr,Jeremy	Manager	5/16/2021	T3 - Long Term Projections	Prepare draft 2021 PRIDCO fiscal plan model to be shared with FOMB for the final certification	0.90	595.00	535.50
Burr,Jeremy	Manager	5/16/2021	T3 - Long Term Projections	Prepare updated summary of the key drivers of the 2020 PRIDCO FP to the 2021 PRIDCO FP improvements	0.90	595.00	535.50
Burr,Jeremy	Manager	5/16/2021	T3 - Long Term Projections	Prepare revisions to the measures section of the 2021 PRIDCO fiscal plan	1.10	595.00	654.50
Burr,Jeremy	Manager	5/16/2021	T3 - Long Term Projections	Participate in working session with V Chemtob (EY), J Burr (EY), and J Matla (EY) to review PRIDCO fiscal plan document, model, and presentation	1.20	595.00	714.00
Burr,Jeremy	Manager	5/16/2021	T3 - Long Term Projections	Review the final numbers in the 2021 PRIDCO fiscal plan to ensure alignment with the FOMB model	1.30	595.00	773.50
Burr,Jeremy	Manager	5/16/2021	T3 - Long Term Projections	Prepare revisions to the CapEx assumptions in the PRIDCO 2021 fiscal plan to align with the 2020 fiscal plan	1.40	595.00	833.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	5/16/2021	T3 - Long Term Projections	Update the exhibits in the 2021 PRIDCO fiscal plan to align with the current forecast prepared by the FOMB	1.50	595.00	892.50
Burr,Jeremy	Manager	5/16/2021	T3 - Long Term Projections	Participate in working session with V Chemtob (EY), J Burr (EY), and J Matla (EY) to review the PRIDCO fiscal plan presentation and make real time adjustments	1.60	595.00	952.00
Burr,Jeremy	Manager	5/16/2021	T3 - Long Term Projections	Prepare revisions to the 2021 PRIDCO fiscal plan narrative to align with the modeling and final output required by the notice of violation sent by the FOMB	1.80	595.00	1,071.00
Chemtob,Victor	Senior Manager	5/16/2021	T3 - Long Term Projections	Review and edit debt sustainability projections section within PRIDCO fiscal plan	0.60	720.00	432.00
Chemtob,Victor	Senior Manager	5/16/2021	T3 - Long Term Projections	Review and edit implementation and fiscal controls section within PRIDCO fiscal plan	0.80	720.00	576.00
Chemtob,Victor	Senior Manager	5/16/2021	T3 - Long Term Projections	Participate in working session with V Chemtob (EY), J Burr (EY), and J Matla (EY) to review PRIDCO fiscal plan document, model, and presentation	1.20	720.00	864.00
Chemtob,Victor	Senior Manager	5/16/2021	T3 - Long Term Projections	Review and edit executive summary section within PRIDCO fiscal plan	1.40	720.00	1,008.00
Chemtob,Victor	Senior Manager	5/16/2021	T3 - Long Term Projections	Participate in working session with V Chemtob (EY), J Burr (EY), and J Matla (EY) to review the PRIDCO fiscal plan presentation and make real time adjustments	1.60	720.00	1,152.00
Chemtob,Victor	Senior Manager	5/16/2021	T3 - Long Term Projections	Review and provide comments on revised PRIDCO fiscal plan	1.90	720.00	1,368.00
Chemtob,Victor	Senior Manager	5/16/2021	T3 - Long Term Projections	Review and analyze PRIDCO fiscal plan financial model	2.10	720.00	1,512.00
Latham,Willow Genevieve	Senior	5/16/2021	T3 - Long Term Projections	Review and edit Grant Agreement Sections 4 and 5	0.70	445.00	311.50
Levy,Sheva R	Partner/Principal	5/16/2021	T3 - Long Term Projections	Review projected cash flows under alternate cut scenarios for McKinsey analysis	0.70	721.00	504.70
Matla,Jonathan	Senior	5/16/2021	T3 - Long Term Projections	Amend Formatting additional strategic initiatives slide based upon formatting standards	0.60	445.00	267.00
Matla,Jonathan	Senior	5/16/2021	T3 - Long Term Projections	Amend Formatting revenue optimization strategies slide based upon formatting standards	0.80	445.00	356.00
Matla,Jonathan	Senior	5/16/2021	T3 - Long Term Projections	Participate in working session with V Chemtob (EY), J Burr (EY), and J Matla (EY) to review PRIDCO fiscal plan document, model, and presentation	1.20	445.00	534.00
Matla,Jonathan	Senior	5/16/2021	T3 - Long Term Projections	Update PRIDCO 2021 fiscal plan compared to Government submission slide based upon leadership feedback	1.20	445.00	534.00
Matla,Jonathan	Senior	5/16/2021	T3 - Long Term Projections	Participate in working session with V Chemtob (EY), J Burr (EY), and J Matla (EY) to review the PRIDCO fiscal plan presentation and make real time adjustments	1.60	445.00	712.00
Matla,Jonathan	Senior	5/16/2021	T3 - Long Term Projections	Update Comparison of 2021 PRIDCO fiscal plan vs 2020 certified plan slide based upon leadership feedback	1.70	445.00	756.50
Matla,Jonathan	Senior	5/16/2021	T3 - Long Term Projections	Prepare NOV recommendation slide based upon compliance with the NOV	1.80	445.00	801.00
Matla,Jonathan	Senior	5/16/2021	T3 - Long Term Projections	Update NOV response and issues slides based to include all details from NOV response	1.80	445.00	801.00
Matla,Jonathan	Senior	5/16/2021	T3 - Long Term Projections	Update PRIDCO fiscal plan summary slide based upon leadership feedback	2.10	445.00	934.50
Matla,Jonathan	Senior	5/16/2021	T3 - Long Term Projections	Adjust formatting and update total columns on PRIDCO fiscal plan presentation based upon comments from leadership	2.40	445.00	1,068.00
Almbaid,Nahla	Staff	5/17/2021	T3 - Long Term Projections	Update trust fund forecast based on new data	1.10	245.00	269.50
Angus,Barbara	Partner/Principal	5/17/2021	T3 - Long Term Projections	Participate in discussion of Act 154 options to approaches to offset GILTI based on development incentives for Puerto Rico CFC's in Federal tax treatment. Participate with N Jeresko, G. Ojeda of FOMB, EY participants: A. Chepenik (EY), D. Mullins (EY), B. Angus (EY), E. Lavrov (EY)	0.50	870.00	435.00
Angus,Barbara	Partner/Principal	5/17/2021	T3 - Long Term Projections	Review on GILTI alternative options and proposed strategy	0.70	870.00	609.00
Ban,Menuka	Manager	5/17/2021	T3 - Long Term Projections	Meet with D Berger (EY), A Kebhaj (EY), and M. Ban (EY) to discuss the next step on Doing Business support to the FOMB team by identifying corporate income tax collection processes	0.50	595.00	297.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ban,Menuka	Manager	5/17/2021	T3 - Long Term Projections	Finalize the Op-ed on U.S. Tax Changes Should Not Impede Puerto Rico's Progress and send to M. Rieker (FOMB)	0.60	595.00	357.00
Ban,Menuka	Manager	5/17/2021	T3 - Long Term Projections	Participate in call with FOMB and D. Mullins (EY), R. Tague (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), and I. Barati Stec (EY) to present Public Financial Management tool and to discuss progress on Doing Business – paying taxes.	0.80	595.00	476.00
Barati Stec,Izabella	Manager	5/17/2021	T3 - Long Term Projections	Participate in call with FOMB and D. Mullins (EY), R. Tague (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), and I. Barati Stec (EY) to present Public Financial Management tool and to discuss progress on Doing Business – paying taxes.	0.80	595.00	476.00
Barati Stec,Izabella	Manager	5/17/2021	T3 - Long Term Projections	Edit Fiscal note 325 for finalization	2.10	595.00	1,249.50
Barati Stec,Izabella	Manager	5/17/2021	T3 - Long Term Projections	Edit Fiscal note 169 for finalization	2.60	595.00	1,547.00
Barati Stec,Izabella	Manager	5/17/2021	T3 - Long Term Projections	Research tax policy and administration focusing on PFM principles	2.60	595.00	1,547.00
Berger,Daniel L.	Manager	5/17/2021	T3 - Long Term Projections	Meet with D Berger (EY), A Kebhaj (EY), and M. Ban (EY) to discuss the next step on Doing Business support to the FOMB team by identifying corporate income tax collection processes	0.50	595.00	297.50
Berger,Daniel L.	Manager	5/17/2021	T3 - Long Term Projections	Review CBPP report to find tables to include in SNAP memos - these tables and charts need to highlight states with policy changes over time	0.70	595.00	416.50
Berger,Daniel L.	Manager	5/17/2021	T3 - Long Term Projections	Participate in call with FOMB and D. Mullins (EY), R. Tague (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), and I. Barati Stec (EY) to present Public Financial Management tool and to discuss progress on Doing Business – paying taxes.	0.80	595.00	476.00
Blanco Rodriguez,Paola Marie	Senior	5/17/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY), J Federer (EY), M Canter (EY), Alex Gregoire (EY), A Stanton (EY) and P Blanco (EY) to discuss questions related to the provided datasets for the PBA and DTOP schools.	0.50	445.00	222.50
Burr,Jeremy	Manager	5/17/2021	T3 - Long Term Projections	Participate in call with A Lopez (FOMB) and J Burr (EY) to discuss the bridge from the May10th government submission to the final 2021 PRIDCO fiscal plan	0.20	595.00	119.00
Burr,Jeremy	Manager	5/17/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY) and J Burr (EY) to discuss the bridges for the 2021 PRIDCO fiscal plan review, including 2020 FP to 2021 FP and government submission to 2021 FP	0.30	595.00	178.50
Burr,Jeremy	Manager	5/17/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to discuss how to create a bridge analysis to bridge the surplus/deficit from the 2020 certified plan to the 2021 fiscal plan to support the presentation to the FOMB	0.30	595.00	178.50
Burr,Jeremy	Manager	5/17/2021	T3 - Long Term Projections	Participate in meeting with V Bernal (FOMB), A Lopez (FOMB), V Chemtob (EY), J Burr (EY), and J Matla (EY) to discuss last steps before submitting the 2021 fiscal plan model, document, and presentation for review	0.40	595.00	238.00
Burr,Jeremy	Manager	5/17/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY) and J Burr (EY) to work-through the PRIDCO 2021 Fiscal plan presentation story to address the government's response to the notice of violation sent by the FOMB	0.60	595.00	357.00
Burr,Jeremy	Manager	5/17/2021	T3 - Long Term Projections	Prepare guidance on the FOMB's actions regarding the NOV response from the government to support updates to the 2021 PRIDCO fiscal plan review deck	0.70	595.00	416.50
Burr,Jeremy	Manager	5/17/2021	T3 - Long Term Projections	Prepare files for bridging between the 2020 PRIDCO fiscal plan the forthcoming 2021 PRIDCO fiscal plan	0.90	595.00	535.50
Burr,Jeremy	Manager	5/17/2021	T3 - Long Term Projections	Prepare updated 2021 PRIDCO Fiscal Plan review deck addressing teach of the NOV items to identify what was consistent with the requests	0.90	595.00	535.50
Burr,Jeremy	Manager	5/17/2021	T3 - Long Term Projections	Prepare summary slides for the bridges of the 2021 PRIDCO Fiscal Plan	1.20	595.00	714.00
Burr,Jeremy	Manager	5/17/2021	T3 - Long Term Projections	Prepare bridge from PRIDCO fiscal plan submission to the 2021 fiscal plan to support presentation to the FOMB	1.40	595.00	833.00
Burr,Jeremy	Manager	5/17/2021	T3 - Long Term Projections	Prepare bridge from 2020 PRIDCO fiscal plan to the 2021 fiscal plan to support presentation to the FOMB	1.80	595.00	1,071.00
Campbell,Nnaji-Semayi	Senior	5/17/2021	T3 - Long Term Projections	Revise fiber first sub-recommendation	0.90	445.00	400.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Campbell,Nnaji-Semayi	Senior	5/17/2021	T3 - Long Term Projections	Draft content on use cases for anchor institutions and their role in prioritizing underserved areas	1.30	445.00	578.50
Campbell,Nnaji-Semayi	Senior	5/17/2021	T3 - Long Term Projections	Draft recommendation of preferred technology	2.40	445.00	1,068.00
Campbell,Nnaji-Semayi	Senior	5/17/2021	T3 - Long Term Projections	Research alternative sources with case studies focused on underserved areas to formulate and draft recommendations	2.40	445.00	1,068.00
Canter,Matthew Alan	Manager	5/17/2021	T3 - Long Term Projections	Review discussion guide for the PRDE case study interviews provided by the EY Team	0.20	595.00	119.00
Canter,Matthew Alan	Manager	5/17/2021	T3 - Long Term Projections	Provide edits to J Federer (EY) on email/requests to Proskauer and FOMB representatives	0.40	595.00	238.00
Canter,Matthew Alan	Manager	5/17/2021	T3 - Long Term Projections	Review the scope of work prepared by Ankura for PRIDCO pursuant to the FY20/FY21 fiscal plans	0.40	595.00	238.00
Canter,Matthew Alan	Manager	5/17/2021	T3 - Long Term Projections	Participate in call with D Edwards (EY), M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss applicable case studies and industry knowledge for PRDE schools analysis	0.50	595.00	297.50
Canter,Matthew Alan	Manager	5/17/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY), J Federer (EY), M Canter (EY), Alex Gregoire (EY), A Stanton (EY) and P Blanco (EY) to discuss questions related to the provided datasets for the PBA and DTOP schools.	0.50	595.00	297.50
Canter,Matthew Alan	Manager	5/17/2021	T3 - Long Term Projections	Participate in call with A Estevanell (AAFAF), C Gutierrez (AAFAF), J Hernandez (GDB), V Bernal (FOMB), D Meyer (FOMB), A Chepenik (EY), M Magrans (EY), V Chemtob (EY), M Canter (EY) and J Federer (EY) to discuss requests to AFFAF on outstanding real estate information	0.70	595.00	416.50
Canter,Matthew Alan	Manager	5/17/2021	T3 - Long Term Projections	Analyze the PRDE case studies prepared by the EY Team for integration into the deliverable	0.80	595.00	476.00
Chan,Jonathan	Manager	5/17/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 17/05/2021.	0.70	595.00	416.50
Chan,Jonathan	Manager	5/17/2021	T3 - Plan of Adjustment	Review changes to Restrictions classifications in past periods for Department of Labor to assess required changes for the Waterfall analysis for the 03/31/2021 reporting period.	1.80	595.00	1,071.00
Chan,Jonathan	Manager	5/17/2021	T3 - Plan of Adjustment	Update the 03/31/2021 reporting period waterfall analysis to account for updates to restrictions classifications, as of 17/05/2021.	2.70	595.00	1,606.50
Chan,Jonathan	Manager	5/17/2021	T3 - Plan of Adjustment	Review the 03/31/2021 cash balances reporting workbook analysis, with restriction classifications updated as of 017/05/2021.	2.90	595.00	1,725.50
Chawla,Sonia	Manager	5/17/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 17/05/2021.	0.70	595.00	416.50
Chemtob,Victor	Senior Manager	5/17/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY) and J Burr (EY) to discuss the bridges for the 2021 PRIDCO fiscal plan review, including 2020 FP to 2021 FP and government submission to 2021 FP	0.30	720.00	216.00
Chemtob,Victor	Senior Manager	5/17/2021	T3 - Long Term Projections	Participate in meeting with V Bernal (FOMB), A Lopez (FOMB), V Chemtob (EY), J Burr (EY), and J Matla (EY) to discuss last steps before submitting the 2021 fiscal plan model, document, and presentation for review	0.40	720.00	288.00
Chemtob,Victor	Senior Manager	5/17/2021	T3 - Long Term Projections	Review and provide comments on 2021 fiscal plan bridge from baseline projection to post-measure projection	0.40	720.00	288.00
Chemtob,Victor	Senior Manager	5/17/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY) and J Burr (EY) to work-through the PRIDCO 2021 Fiscal plan presentation story to address the government's response to the notice of violation sent by the FOMB	0.60	720.00	432.00
Chemtob,Victor	Senior Manager	5/17/2021	T3 - Long Term Projections	Participate in call with A Estevanell (AAFAF), C Gutierrez (AAFAF), J Hernandez (GDB), V Bernal (FOMB), D Meyer (FOMB), A Chepenik (EY), M Magrans (EY), V Chemtob (EY), M Canter (EY) and J Federer (EY) to discuss requests to AFFAF on outstanding real estate information	0.70	720.00	504.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chemtob,Victor	Senior Manager	5/17/2021	T3 - Long Term Projections	Review and analyze revised PRIDCO fiscal plan financial model.	0.70	720.00	504.00
Chemtob,Victor	Senior Manager	5/17/2021	T3 - Long Term Projections	Review and provide comments on bridge from 2021 fiscal plan to government submission	0.70	720.00	504.00
Chemtob,Victor	Senior Manager	5/17/2021	T3 - Long Term Projections	Review and provide comments on bridge from 2020 fiscal plan to 2021 fiscal plan	0.80	720.00	576.00
Chemtob,Victor	Senior Manager	5/17/2021	T3 - Long Term Projections	Prepare for discussion with AAFAF regarding outstanding real estate information	1.10	720.00	792.00
Chemtob,Victor	Senior Manager	5/17/2021	T3 - Long Term Projections	Review and provide comments on strategic initiatives deadlines and due dates within PRIDCO fiscal plan	1.20	720.00	864.00
Chemtob,Victor	Senior Manager	5/17/2021	T3 - Long Term Projections	Review and incorporate comments from leadership regarding PRIDCO fiscal plan	1.30	720.00	936.00
Chemtob,Victor	Senior Manager	5/17/2021	T3 - Long Term Projections	Review and provide comments on revised PRIDCO fiscal plan presentation materials	1.70	720.00	1,224.00
Chepenik,Adam Brandon	Partner/Principal	5/17/2021	T3 - Long Term Projections	Participate in discussion of Act 154 options to approaches to offset GILTI based on development incentives for Puerto Rico CFC's in Federal tax treatment. Participate with N Jersko, G. Ojeda of FOMB, EY participants: A. Chepenik (EY), D. Mullins (EY), B. Angus (EY), E. Lavrov (EY)	0.50	870.00	435.00
Chepenik,Adam Brandon	Partner/Principal	5/17/2021	T3 - Long Term Projections	Participate in call with A Estevanell (AAFAF), C Gutierrez (AAFAF), J Hernandez (GDB), V Bernal (FOMB), D Meyer (FOMB), A Chepenik (EY), M Magrans (EY), V Chemtob (EY), M Canter (EY) and J Federer (EY) to discuss requests to AAFAF on outstanding real estate information	0.70	870.00	609.00
Culp,Noelle B.	Senior	5/17/2021	T3 - Long Term Projections	Revise ERS 10% cut impact calculations to include FY 2022	0.40	405.00	162.00
Culp,Noelle B.	Senior	5/17/2021	T3 - Long Term Projections	Revise ERS 5% cut impact calculations to include FY 2022	0.60	405.00	243.00
Dubinsky,Shawn	Manager	5/17/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	5/17/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	5/17/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Dubinsky,Shawn	Manager	5/17/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Dubinsky,Shawn	Manager	5/17/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Dubinsky,Shawn	Manager	5/17/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Edwards,Daniel	Manager	5/17/2021	T3 - Long Term Projections	Participate in call with D Edwards (EY), M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss applicable case studies and industry knowledge for PRDE schools analysis	0.50	595.00	297.50
Edwards,Daniel	Manager	5/17/2021	T3 - Long Term Projections	Review and adjusted preliminary budget file for subcontractor planning process related to PRIDCO	2.30	595.00	1,368.50
Federbush,Samantha	Manager	5/17/2021	T3 - Long Term Projections	Review updates to 10% COR cut scenario calculations to include 2022 cut	0.40	519.00	207.60
Federbush,Samantha	Manager	5/17/2021	T3 - Long Term Projections	Review updates to 5% COR cut scenario calculations to include 2022 cut	0.60	519.00	311.40
Federbush,Samantha	Manager	5/17/2021	T3 - Long Term Projections	Review updates to baseline cut scenario calculations to include 2022 cut	0.60	519.00	311.40
Federer,Joshua Lee	Staff	5/17/2021	T3 - Long Term Projections	Participate in call with D Edwards (EY), M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss applicable case studies and industry knowledge for PRDE schools analysis	0.50	245.00	122.50
Federer,Joshua Lee	Staff	5/17/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY), J Federer (EY), M Canter (EY), Alex Gregoire (EY), A Stanton (EY) and P Blanco (EY) to discuss questions related to the provided datasets for the PBA and DTOP schools.	0.50	245.00	122.50
Federer,Joshua Lee	Staff	5/17/2021	T3 - Long Term Projections	Participate in a meeting with D Meisel (EY), J Federer (EY) and S Nagarajan (EY) to discuss update of source files on PRIDCO dataset	0.70	245.00	171.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer, Joshua Lee	Staff	5/17/2021	T3 - Long Term Projections	Participate in call with A Estevanell (AAFAF), C Gutierrez (AAFAF), J Hernandez (GDB), V Bernal (FOMB), D Meyer (FOMB), A Chepenik (EY), M Magrans (EY), V Chemtob (EY), M Canter (EY) and J Federer (EY) to discuss requests to AFFAF on outstanding real estate information	0.70	245.00	171.50
Federer, Joshua Lee	Staff	5/17/2021	T3 - Long Term Projections	Prepare scope and strategy for completion of PRIDCO GDP loan collateral valuation for 27 properties	1.60	245.00	392.00
Gelfond, Hilary	Staff	5/17/2021	T3 - Long Term Projections	Compare cash grant data to published PR budget documents to ensure a comprehensive understanding	0.60	245.00	147.00
Gelfond, Hilary	Staff	5/17/2021	T3 - Long Term Projections	Compile a summary of the tax incentives included in Act 60	2.20	245.00	539.00
Gelfond, Hilary	Staff	5/17/2021	T3 - Long Term Projections	Compile geographic data on subsidiaries operating in Puerto Rico and demographic data for their locations for use in estimate of potential impact from GILTI change	2.90	245.00	710.50
Gelfond, Hilary	Staff	5/17/2021	T3 - Long Term Projections	Match tax incentives included in Act 60 to costs in 2019 tax expenditure report	2.90	245.00	710.50
Good JR, Clark E	Manager	5/17/2021	T3 - Long Term Projections	Review of PREPA fiscal plan language related to overall expected costs	0.40	519.00	207.60
Good JR, Clark E	Manager	5/17/2021	T3 - Long Term Projections	Review of prior PREPA fiscal plan to assess how retiree medical costs were incorporated into the model	0.40	519.00	207.60
Good JR, Clark E	Manager	5/17/2021	T3 - Long Term Projections	Analyze fy22 cut calculations for inclusion in best interest test including analysis of consistency with later year calculations to determine effect of one less year of freeze for TRS/JRS	0.80	519.00	415.20
Good JR, Clark E	Manager	5/17/2021	T3 - Long Term Projections	Review of PREPA costs deliverable for finalization of fiscal plan	1.80	519.00	934.20
Gregoire, Alexandra	Manager	5/17/2021	T3 - Long Term Projections	Participate in call with D Edwards (EY), M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss applicable case studies and industry knowledge for PRDE schools analysis	0.50	595.00	297.50
Gregoire, Alexandra	Manager	5/17/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY), J Federer (EY), M Canter (EY), Alex Gregoire (EY), A Stanton (EY) and P Blanco (EY) to discuss questions related to the provided datasets for the PBA and DTOP schools.	0.50	595.00	297.50
Gregoire, Alexandra	Manager	5/17/2021	T3 - Long Term Projections	EY Internal outreach to determine case studies based on various EY school engagements	1.10	595.00	654.50
Gregoire, Alexandra	Manager	5/17/2021	T3 - Long Term Projections	Research Detroit public school system for outreach and case study	1.40	595.00	833.00
Heath, Emma	Senior Manager	5/17/2021	T3 - Long Term Projections	Email correspondence with C. Ruiz (FOMB) regarding outcome of call with PRDE, AAFAF, FOMB and EY regarding maintenance of effort requirements.	0.30	720.00	216.00
Heath, Emma	Senior Manager	5/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding collection of agency and public corporation level revenue data from FOMB for ARP lost revenue calculation	0.30	720.00	216.00
Heath, Emma	Senior Manager	5/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), and F. Yodice (EY) to discuss data and calculations in the ARP Lost Revenue Analysis file	0.30	720.00	216.00
Heath, Emma	Senior Manager	5/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and E. Lavrov (EY) regarding status of HB120	0.40	720.00	288.00
Heath, Emma	Senior Manager	5/17/2021	T3 - Long Term Projections	Review maintenance of effort materials ahead of call with AAFAF, PRDE, FOMB and EY.	0.40	720.00	288.00
Heath, Emma	Senior Manager	5/17/2021	T3 - Long Term Projections	Participate in call with EY, FOMB, AAFAF and PRDE regarding MOE calculation and required submission to USDE. EY Participants: E. Heath (EY) and S. Panagiotakis (EY).	0.70	720.00	504.00
Heath, Emma	Senior Manager	5/17/2021	T3 - Long Term Projections	Review and update draft email to FOMB staff regarding collation and reporting of agency and public corporation level revenue data for ARP lost revenue calculation	0.70	720.00	504.00
Heath, Emma	Senior Manager	5/17/2021	T3 - Long Term Projections	Review and update federal funds for retaining employees presentation.	0.80	720.00	576.00
Heath, Emma	Senior Manager	5/17/2021	T3 - Long Term Projections	Review and organize emails	1.00	720.00	720.00
Heath, Emma	Senior Manager	5/17/2021	T3 - Long Term Projections	Prepare 13 emails to FOMB staff seeking revenue data for various agencies and public corporations for ARP lost revenue calculation.	1.20	720.00	864.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Jacobsen,Katherine Anne	Senior	5/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and K. Jacobsen (EY) regarding collection of agency and public corporation level revenue data from FOMB for ARP lost revenue calculation	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	5/17/2021	T3 - Long Term Projections	Prepare American Rescue Plan's children and family services allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.70	445.00	311.50
Jacobsen,Katherine Anne	Senior	5/17/2021	T3 - Long Term Projections	Prepare American Rescue Plan's community health centers allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.80	445.00	356.00
Jacobsen,Katherine Anne	Senior	5/17/2021	T3 - Long Term Projections	Prepare American Rescue Plan's CDC activities' allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.90	445.00	400.50
Jacobsen,Katherine Anne	Senior	5/17/2021	T3 - Long Term Projections	Prepare American Rescue Plan's aging and disability services allocations for the template for the FOMB reporting team for the Department of Health and Human Services	1.10	445.00	489.50
Jacobsen,Katherine Anne	Senior	5/17/2021	T3 - Long Term Projections	Reconcile the Department of Health and Human Services' CRRSA Act allocations provided by agency source documents to the HHS TAGGS database website for Covid relief funding allocations	1.40	445.00	623.00
Jacobsen,Katherine Anne	Senior	5/17/2021	T3 - Long Term Projections	Draft section of the template for FOMB reporting team to use in coordinating with the agencies about tracking grants received and spent related to Department of Health and Human Services in the American Rescue Plan	2.80	445.00	1,246.00
Kebhaj,Suhaib	Senior	5/17/2021	T3 - Long Term Projections	Coordinate timing of submission of upcoming May MEU with FOMB	0.40	445.00	178.00
Kebhaj,Suhaib	Senior	5/17/2021	T3 - Long Term Projections	Meet with D Berger (EY), A Kebhaj (EY), and M. Ban (EY) to discuss the next step on Doing Business support to the FOMB team by identifying corporate income tax collection processes	0.50	445.00	222.50
Kebhaj,Suhaib	Senior	5/17/2021	T3 - Long Term Projections	Prepare guidance on required updates to the doing business slide deck	0.60	445.00	267.00
Kebhaj,Suhaib	Senior	5/17/2021	T3 - Long Term Projections	Review unemployment data shared by PRDOL for consistency and accuracy	0.60	445.00	267.00
Kebhaj,Suhaib	Senior	5/17/2021	T3 - Long Term Projections	Participate in call with FOMB and D. Mullins (EY), R. Tague (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), and I. Barati Stec (EY) to present Public Financial Management tool and to discuss progress on Doing Business – paying taxes.	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	5/17/2021	T3 - Long Term Projections	Prepare outline of revise doing business slide deck for meeting with Natalie	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	5/17/2021	T3 - Long Term Projections	Review data for the analysis on the recovery of certain industries for the upcoming MEU	1.30	445.00	578.50
Kebhaj,Suhaib	Senior	5/17/2021	T3 - Long Term Projections	Analyze Treasury department organizational chart to decipher if there are certain departments likely to coordinate on doing business work	1.40	445.00	623.00
Kebhaj,Suhaib	Senior	5/17/2021	T3 - Long Term Projections	Prepare guidance on analysis of tax incentives based on dollar amount of incentive	1.60	445.00	712.00
Latham,Willow Genevieve	Senior	5/17/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and W. Latham (EY) to discuss commercial structure of Grant Administration Agreement, including Broadband Taskforce and Deliverables sections	0.90	445.00	400.50
Latham,Willow Genevieve	Senior	5/17/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and W. Latham (EY) to discuss commercial structure of Grant Administration Agreement	1.60	445.00	712.00
Latham,Willow Genevieve	Senior	5/17/2021	T3 - Long Term Projections	Review and edit Grant Agreement Sections 6 - End	2.40	445.00	1,068.00
Lavrov,Eugene	Senior Manager	5/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and E. Lavrov (EY) regarding status of HB120	0.40	720.00	288.00
Lavrov,Eugene	Senior Manager	5/17/2021	T3 - Long Term Projections	Participate in discussion of Act 154 options to approaches to offset GILTI based on development incentives for Puerto Rico CFC's in Federal tax treatment. Participate with N Jeresko, G. Ojeda of FOMB, EY participants: A. Chepenik (EY), D. Mullins (EY), B. Angus (EY), E. Lavrov (EY)	0.50	720.00	360.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Lavrov,Eugene	Senior Manager	5/17/2021	T3 - Long Term Projections	Review Gonzalez Bill to rescue domestic medical manufacturing activity by providing incentives in economically distressed areas of the US and its possessions	1.60	720.00	1,152.00
Magrans,Michael J.	Partner/Principal	5/17/2021	T3 - Long Term Projections	Participate in call with A Estevanell (AAFAF), C Gutierrez (AAFAF), J Hernandez (GDB), V Bernal (FOMB), D Meyer (FOMB), A Chepenik (EY), M Magrans (EY), V Chemtob (EY), M Canter (EY) and J Federer (EY) to discuss requests to AFFAF on outstanding real estate information	0.70	870.00	609.00
Mairena,Daisy	Staff	5/17/2021	T3 - Plan of Adjustment	Participate in call with D. Sanchez-Riveron (EY) and D. Mairena (EY) to discuss review of the document production for December 31, 2020 balances as of 17/05/2021.	0.10	245.00	24.50
Mairena,Daisy	Staff	5/17/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 17/05/2021.	0.70	245.00	171.50
Mairena,Daisy	Staff	5/17/2021	T3 - Plan of Adjustment	Review Relativity platform for changes required to account fields as of 017/05/2021 to efficiently meet reporting needs.	0.90	245.00	220.50
Mairena,Daisy	Staff	5/17/2021	T3 - Plan of Adjustment	Review outstanding action items as of 17/05/2021 related to the 03/31/21 cash balances reporting period.	1.30	245.00	318.50
Mairena,Daisy	Staff	5/17/2021	T3 - Plan of Adjustment	Review required action items for following up with account holders or financial institutions for clarification needed over 03/31/2021 cash balances as of 17/05/2021.	2.20	245.00	539.00
Mairena,Daisy	Staff	5/17/2021	T3 - Plan of Adjustment	Update analysis of source documentation supporting the amendment to the POA DS with updated 12/31/2020 cash balances, as of 05/17/21.	2.90	245.00	710.50
Malhotra,Gaurav	Partner/Principal	5/17/2021	T3 - Long Term Projections	Review of draft PRIDCO fiscal plan along with presentation material	1.80	870.00	1,566.00
Matla,Jonathan	Senior	5/17/2021	T3 - Long Term Projections	Participate in meeting with J Burr (EY) and J Matla (EY) to discuss how to create a bridge analysis to bridge the surplus/deficit from the 2020 certified plan to the 2021 fiscal plan to support the presentation to the FOMB	0.30	445.00	133.50
Matla,Jonathan	Senior	5/17/2021	T3 - Long Term Projections	Participate in meeting with V Bernal (FOMB), A Lopez (FOMB), V Chemtob (EY), J Burr (EY), and J Matla (EY) to discuss last steps before submitting the 2021 fiscal plan model, document, and presentation for review	0.40	445.00	178.00
Matla,Jonathan	Senior	5/17/2021	T3 - Long Term Projections	Change order of the items in the NOV response and issues slides based upon leadership feedback	0.60	445.00	267.00
Matla,Jonathan	Senior	5/17/2021	T3 - Long Term Projections	Map the chart of accounts from the 2020 certified plan to the 2021 final plan's chart of accounts to be able to compare the fiscal plans at the line item level to build the bridge analysis	2.70	445.00	1,201.50
Matla,Jonathan	Senior	5/17/2021	T3 - Long Term Projections	Map the chart of accounts from the 2020 certified plan based upon the new chart of accounts in the 2021 fiscal plan to get the line items to tie up for the bridge analysis	2.80	445.00	1,246.00
Matla,Jonathan	Senior	5/17/2021	T3 - Long Term Projections	Prepare an document showing the 2020 certified plan's FY22-25 forecasted compared to the 2021 final plan's FY22-25 forecast to determine the variances between each line item for the bridge analysis	2.90	445.00	1,290.50
Meisel,Daniel	Staff	5/17/2021	T3 - Long Term Projections	Participate in call with D Edwards (EY), M Canter (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss applicable case studies and industry knowledge for PRDE schools analysis	0.50	245.00	122.50
Meisel,Daniel	Staff	5/17/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY), J Federer (EY), M Canter (EY), Alex Gregoire (EY), A Stanton (EY) and P Blanco (EY) to discuss questions related to the provided datasets for the PBA and DTOP schools.	0.50	245.00	122.50
Meisel,Daniel	Staff	5/17/2021	T3 - Long Term Projections	Participate in a meeting with D Meisel (EY), J Federer (EY) and S Nagarajan (EY) to discuss update of source files on PRIDCO dataset	0.70	245.00	171.50
Meisel,Daniel	Staff	5/17/2021	T3 - Long Term Projections	Assist in preparing scope and strategy for completion of PRIDCO GDP loan collateral valuation for 27 properties.	0.80	245.00	196.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Meisel,Daniel	Staff	5/17/2021	T3 - Long Term Projections	Integrate analysis to create a slide summarizing the breakdown of cash flow vs. non-cash flow generating PRIDCO properties for the PRIDCO Portfolio Capex Study PowerPoint.	1.20	245.00	294.00
Meisel,Daniel	Staff	5/17/2021	T3 - Long Term Projections	Integrate analysis to create a slide summarizing the breakdown of the PRIDCO portfolio by trustee status for the PRIDCO Portfolio Capex Study PowerPoint.	1.30	245.00	318.50
Meisel,Daniel	Staff	5/17/2021	T3 - Long Term Projections	Integrate analysis to create a slide summarizing the breakdown non-cash flow generating PRIDCO properties by stated reason for the PRIDCO Portfolio Capex Study PowerPoint.	1.40	245.00	343.00
Mira,Francisco Jose	Senior Manager	5/17/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and W. Latham (EY) to discuss commercial structure of Grant Administration Agreement, including Broadband Taskforce and Deliverables sections	0.90	720.00	648.00
Mira,Francisco Jose	Senior Manager	5/17/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY) and W. Latham (EY) to discuss commercial structure of Grant Administration Agreement	1.60	720.00	1,152.00
Mullins,Daniel R	Executive Director	5/17/2021	T3 - Long Term Projections	Review Act 154 options to offset GILTI tax changes for Puerto CFC centering around distressed areas and opportunity zone designations	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	5/17/2021	T3 - Long Term Projections	Participate in discussion of Act 154 options to approaches to offset GILTI based on development incentives for Puerto Rico CFC's in Federal tax treatment. Participate with N Jersko, G. Ojeda of FOMB, EY participants: A. Chepenik (EY), D. Mullins (EY), B. Angus (EY), E. Lavrov (EY)	0.50	810.00	405.00
Mullins,Daniel R	Executive Director	5/17/2021	T3 - Long Term Projections	Review Act 154 methodology for assessing implications of differing offset bases	0.60	810.00	486.00
Mullins,Daniel R	Executive Director	5/17/2021	T3 - Long Term Projections	Review PFM Diagnostic tool adapted to Puerto Rico revenue administration to develop insights into cooperative revenue administration	0.60	810.00	486.00
Mullins,Daniel R	Executive Director	5/17/2021	T3 - Long Term Projections	Participate in call with FOMB and D Mullins (EY), R Tague (EY), M. Ban (EY), D Berger (EY), A Kebhaj (EY), and I Barati Stec (EY) to present Public Financial Management tool and to discuss progress on Doing Business – paying taxes	0.80	810.00	648.00
Mullins,Daniel R	Executive Director	5/17/2021	T3 - Long Term Projections	Review report on SNAP state work requirement waivers for distribution to FOMB	1.10	810.00	891.00
Nagarajan,Snigdha	Staff	5/17/2021	T3 - Long Term Projections	Participate in a meeting with D Meisel (EY), J Federer (EY) and S Nagarajan (EY) to discuss update of source files on PRIDCO dataset	0.70	245.00	171.50
Nagarajan,Snigdha	Staff	5/17/2021	T3 - Long Term Projections	Finalize data analytics on private transactions and summarize results for QUEST team for data interpretation	0.90	245.00	220.50
Nagarajan,Snigdha	Staff	5/17/2021	T3 - Long Term Projections	Participate in a call with S. Nagarajan (EY) and GDS to confirm data source files used for PRIDCO analysis and data extraction from the same	1.40	245.00	343.00
Neziroski,David	Staff	5/17/2021	T3 - Fee Applications / Retention	Prepare exhibit E for February monthly statement	2.80	245.00	686.00
Panagiotakis,Sofia	Senior Manager	5/17/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Panagiotakis,Sofia	Senior Manager	5/17/2021	T3 - Creditor Mediation Support	Redacted	0.60	720.00	432.00
Panagiotakis,Sofia	Senior Manager	5/17/2021	T3 - Long Term Projections	Participate in call with EY, FOMB, AAFAP and PRDE regarding MOE calculation and required submission to USDE. EY Participants: E. Heath (EY) and S. Panagiotakis (EY).	0.70	720.00	504.00
Panagiotakis,Sofia	Senior Manager	5/17/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Panagiotakis,Sofia	Senior Manager	5/17/2021	T3 - Long Term Projections	Participate in call with S. Panagiotakis (EY), G. Maldonado (FOMB), N. Irizarry (FOMB), C. Ruiz (FOMB), M. Perez (FOMB), PRDE, AAFAP to discuss the calculation for the maintenance of effort requirement for ARP, CARES, and CRRSA	0.80	720.00	576.00
Panagiotakis,Sofia	Senior Manager	5/17/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Powell,Marc	Executive Director	5/17/2021	T3 - Long Term Projections	Review and comment Grant Agreement sections 3-6	3.90	810.00	3,159.00
Ramirez,Aaron	Senior	5/17/2021	T3 - Long Term Projections	Review of Service Provider and Broadband Technology Procurement Precedents for Task 3 to include notes	2.50	445.00	1,112.50
Ramirez,Jessica I.	Senior	5/17/2021	T3 - Plan of Adjustment	Prepare email request to Public Buildings Authority to follow up on bank account information as of 17/05/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	5/17/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Public Buildings Authority to follow up on bank account information as of 017/05/2021 for 03/31/2021 testing period cash balances requests.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	5/17/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 17/05/2021.	0.70	445.00	311.50
Ramirez,Jessica I.	Senior	5/17/2021	T3 - Plan of Adjustment	Perform additional review of Automobile Accident Compensation Administration's historical cash balances at The Northern Trust to identify significant changes in cash balances for accurate reporting as of 17/05/2021.	2.10	445.00	934.50
Ramirez,Jessica I.	Senior	5/17/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis on 017/05/2021, for restriction classifications received from counsel.	2.90	445.00	1,290.50
Sanchez-Riveron,Déborah	Staff	5/17/2021	T3 - Plan of Adjustment	Participate in call with D. Sanchez-Riveron (EY) and D. Mairena (EY) to discuss review of the document production for December 31, 2020 balances as of 17/05/2021.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/17/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 17/05/2021.	0.70	245.00	171.50
Sanchez-Riveron,Déborah	Staff	5/17/2021	T3 - Plan of Adjustment	Review status for items identified during quality review procedures requiring follow up with account holders or financial institutions for the 3/31/2021testing period as of 17/05/2021.	1.40	245.00	343.00
Sanchez-Riveron,Déborah	Staff	5/17/2021	T3 - Plan of Adjustment	Prepare analysis of batch source documents supporting the 3/31/2021 Cash Balance Update Presentation to ensure correct linkage of documents as of 17/05/2021.	1.90	245.00	465.50
Sanchez-Riveron,Déborah	Staff	5/17/2021	T3 - Plan of Adjustment	Prepare analysis of source documentation supporting the 3/31/2021 Cash Balance Update, as of 17/05/2021.	2.70	245.00	661.50
Sanchez-Riveron,Déborah	Staff	5/17/2021	T3 - Plan of Adjustment	Review analysis of source documents supporting the 3/31/2021 Cash Balance Update Presentation as of 17/05/2021 in response to creditor mediation requests.	2.70	245.00	661.50
Santambrogio,Juan	Executive Director	5/17/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Santambrogio,Juan	Executive Director	5/17/2021	T3 - Long Term Projections	Review draft presentation on PRIDCO fiscal plan observations from Government submission	1.10	810.00	891.00
Santambrogio,Juan	Executive Director	5/17/2021	T3 - Plan of Adjustment	Review draft presentation on bank account balances as of March 31, 2021 to be presented to the Board	1.60	810.00	1,296.00
Sarna,Shavi	Senior Manager	5/17/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Sarna,Shavi	Senior Manager	5/17/2021	T3 - Creditor Mediation Support	Redacted	0.80	720.00	576.00
Sarna,Shavi	Senior Manager	5/17/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Soutendijk,Tyler	Staff	5/17/2021	T3 - Long Term Projections	Prepare tentative deadlines for all sections of Monthly Economic Update deck attributed to Tyler Soutendijk	0.80	245.00	196.00
Soutendijk,Tyler	Staff	5/17/2021	T3 - Long Term Projections	Impute employment levels in Doing Business employment database	2.10	245.00	514.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Soutendijk, Tyler	Staff	5/17/2021	T3 - Long Term Projections	Amend shift-share analysis slide deck with new employment database	2.80	245.00	686.00
Stanton, Alexandra Marie	Senior	5/17/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY), J Federer (EY), M Canter (EY), Alex Gregoire (EY), A Stanton (EY) and P Blanco (EY) to discuss questions related to the provided datasets for the PBA and DTOP schools.	0.50	445.00	222.50
Tague, Robert	Executive Director	5/17/2021	T3 - Long Term Projections	Review AAFAF 104 letter requesting excess CAE data for municipalities	0.20	810.00	162.00
Tague, Robert	Executive Director	5/17/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Tague, Robert	Executive Director	5/17/2021	T3 - Long Term Projections	Participate in call with FOMB and D. Mullins (EY), R. Tague (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), and I. Barati Stec (EY) to present Public Financial Management tool and to discuss progress on Doing Business – paying taxes.	0.80	810.00	648.00
Tan, Riyandi	Manager	5/17/2021	T3 - Creditor Mediation Support	Redacted	1.20	595.00	714.00
Tan, Riyandi	Manager	5/17/2021	T3 - Creditor Mediation Support	Redacted	1.30	595.00	773.50
Venkatramanan, Siddhu	Manager	5/17/2021	T3 - Plan of Adjustment	Update Relativity platform for documentation identified during the weekly workspace maintenance for the cash analysis workstream as of 017/05/2021	1.60	595.00	952.00
Venkatramanan, Siddhu	Manager	5/17/2021	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly as of 17/05/2021	1.70	595.00	1,011.50
Wallace, Kacy	Senior Manager	5/17/2021	T3 - Creditor Mediation Support	Redacted	1.10	655.00	720.50
Yang, Tianyi	Manager	5/17/2021	T3 - Long Term Projections	Continue to do additional research federal and state funding programs and update drafting for Task 3 per internal feedback	2.10	595.00	1,249.50
Yodice, Frank	Senior	5/17/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), and F. Yodice (EY) to discuss data and calculations in the ARP Lost Revenue Analysis file	0.30	445.00	133.50
Yodice, Frank	Senior	5/17/2021	T3 - Long Term Projections	Prepare analysis of calendar year data for general fund inflows, moratorium revenues, and special revenue fund inflows for use in FRF lost revenue calculation	0.80	445.00	356.00
Yodice, Frank	Senior	5/17/2021	T3 - Long Term Projections	Update COVID relief allocation file with data and sources from 5/16/2021 FFIS allocation file.	2.30	445.00	1,023.50
Yodice, Frank	Senior	5/17/2021	T3 - Long Term Projections	Prepare analysis of LTM revenue data for government agencies with separate fiscal plans (HTA, PRASA, PREPA, PRIDCO, UPR) to calculate Actual Revenue for use in the ARP Lost Revenue formula	2.60	445.00	1,157.00
Zhao, Leqi	Senior	5/17/2021	T3 - Long Term Projections	Refine fiscal impact tables for Act 169 fiscal note	0.30	445.00	133.50
Zhao, Leqi	Senior	5/17/2021	T3 - Long Term Projections	Prepare updates from April 2021 revenue data for commonwealth revenue forecast	0.40	445.00	178.00
Zhao, Leqi	Senior	5/17/2021	T3 - Long Term Projections	Research tax expenditures for law enactment of Act 211 for Act 169 fiscal note	1.90	445.00	845.50
Almbaid, Nahla	Staff	5/18/2021	T3 - Long Term Projections	Research data availability to study changes in wage sector increases	1.30	245.00	318.50
Angus, Barbara	Partner/Principal	5/18/2021	T3 - Long Term Projections	Prepare proposal for legislative response to GILTI changes	2.70	870.00	2,349.00
Ban, Menuka	Manager	5/18/2021	T3 - Long Term Projections	Review R. Fuentes (FOMB) request on 6-digit analysis and rerun the analysis to provide response material to D. Mullins (EY)	1.60	595.00	952.00
Barati Stec, Izabella	Manager	5/18/2021	T3 - Long Term Projections	Incorporate relevant PFM slides into the doing business slide deck	0.90	595.00	535.50
Barati Stec, Izabella	Manager	5/18/2021	T3 - Long Term Projections	Research OECD practices including advantages and disadvantages of obligatory work requirement for aid programs	1.10	595.00	654.50
Barati Stec, Izabella	Manager	5/18/2021	T3 - Long Term Projections	Edit the doing business slide deck	1.60	595.00	952.00
Barati Stec, Izabella	Manager	5/18/2021	T3 - Long Term Projections	Edit the SNAP work requirement analysis	2.10	595.00	1,249.50
Barati Stec, Izabella	Manager	5/18/2021	T3 - Long Term Projections	Compare regulations of US states on work requirements related to aid programs	2.30	595.00	1,368.50
Berger, Daniel L.	Manager	5/18/2021	T3 - Long Term Projections	Edit document to be sent to FOMB on SNAP work requirements	0.80	595.00	476.00
Berger, Daniel L.	Manager	5/18/2021	T3 - Long Term Projections	Review HR bill for "distressed zones" in Puerto Rico to be able to model which US multinational corporations are located in distressed zones from the bill to estimate the credits implications	1.20	595.00	714.00
Burr, Jeremy	Manager	5/18/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY), J Burr (EY) to prepare for the 2021 PRIDCO fiscal plan presentation to FOMB staff	0.30	595.00	178.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	5/18/2021	T3 - Long Term Projections	Participate in working meeting A Lopez (FOMB), V Chemtob (EY), and J Burr (EY) to discuss the fiscal plan certification and revenue forecast in accordance with 202(b)	0.30	595.00	178.50
Burr,Jeremy	Manager	5/18/2021	T3 - Long Term Projections	Participate in working meeting V Chemtob (EY), and J Burr (EY) to discuss the DDEC Management Fee measures included in the 2021 PRIDCO fiscal plan to support revisions to the review deck for the FOMB	0.40	595.00	238.00
Burr,Jeremy	Manager	5/18/2021	T3 - Long Term Projections	Review the cash flows for PRIDCO dating back to December 2018 to support cash accumulation analysis	0.40	595.00	238.00
Burr,Jeremy	Manager	5/18/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY), J Burr (EY), D Edwards (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss updates to PRIDCO 205 letter	0.50	595.00	297.50
Burr,Jeremy	Manager	5/18/2021	T3 - Long Term Projections	Participate in call with E Hernandez (FOMB), C Ortiz (FOMB) and J Burr (EY) to discuss the PayGo budget to actuals as of April 2021	0.60	595.00	357.00
Burr,Jeremy	Manager	5/18/2021	T3 - Long Term Projections	Participate in meeting with V Bernal (FOMB), A Lopez (FOMB), V Chemtob (EY), J Burr (EY), and J Matla (EY) to present the PRIDCO fiscal plan presentation to G Makdonado (FOMB)	0.80	595.00	476.00
Burr,Jeremy	Manager	5/18/2021	T3 - Long Term Projections	Participate in working meeting with V Chemtob (EY) and J Burr (EY) to prepare revisions to the 2021 PRIDCO Fiscal Plan review deck for the Oversight Board based on feedback for Ginorly Maldonado	0.80	595.00	476.00
Burr,Jeremy	Manager	5/18/2021	T3 - Long Term Projections	Prepare updated slide regarding a summary of the DDEC MOU fee schedule to support presentations to the Oversight Board	0.90	595.00	535.50
Burr,Jeremy	Manager	5/18/2021	T3 - Long Term Projections	Review publicly available cash flows for PRIDCO to identify why PRIDCO accumulated cash	1.80	595.00	1,071.00
Campbell,Nnaji-Semayi	Senior	5/18/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), J. Thind (EY), T. Yang (EY), F. Mira (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.80	445.00	356.00
Campbell,Nnaji-Semayi	Senior	5/18/2021	T3 - Long Term Projections	Draft handling future service section - user demand perspective	0.90	445.00	400.50
Campbell,Nnaji-Semayi	Senior	5/18/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira(EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.90	445.00	400.50
Campbell,Nnaji-Semayi	Senior	5/18/2021	T3 - Long Term Projections	Research and draft introductory overviews on tv white space, LEO satellite and Terragraph broadband expansion technologies	2.80	445.00	1,246.00
Canter,Matthew Alan	Manager	5/18/2021	T3 - Long Term Projections	Edit the scope of work prepared by J Federer (EY) regarding the valuation and diligence of assets (27) held as collateral for GDB Bonds	0.20	595.00	119.00
Canter,Matthew Alan	Manager	5/18/2021	T3 - Long Term Projections	Review scope of work prepared by J Federer (EY) regarding the valuation and diligence of assets (27) held as collateral for GDB bonds	0.30	595.00	178.50
Canter,Matthew Alan	Manager	5/18/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) about revised PRIDCO Section 205 letter updates	0.50	595.00	297.50
Canter,Matthew Alan	Manager	5/18/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), D Meisel (EY), J Federer (EY) and S Nagarajan (EY) to discuss update of PRIDCO dashboard as per Inventario 1520	0.70	595.00	416.50
Canter,Matthew Alan	Manager	5/18/2021	T3 - Long Term Projections	Review revised PRIDCO Section 205 Letter from J Federer(EY) with incorporated feedback	0.80	595.00	476.00
Chan,Jonathan	Manager	5/18/2021	T3 - Plan of Adjustment	Prepare email to Proskauer to provide Exhibit J workbook for the March 31, 2021, reporting period, updated as of 018/05/2021.	0.20	595.00	119.00
Chan,Jonathan	Manager	5/18/2021	T3 - Plan of Adjustment	Review Exhibit J workbook of the Disclosure Statement as of 018/05/2021 for the March 31, 2021, reporting period.	1.60	595.00	952.00
Chan,Jonathan	Manager	5/18/2021	T3 - Plan of Adjustment	Update the 03/31/2021 reporting period waterfall analysis to account for changes in the December 31, 2020 restrictions classifications.	2.70	595.00	1,606.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	5/18/2021	T3 - Plan of Adjustment	Update the 03/31/2021 reporting period waterfall analysis to account for updates to restrictions classifications applied in the 11/05/2021 disclosure statement filing	2.90	595.00	1,725.50
Chawla,Sonia	Manager	5/18/2021	T3 - Plan of Adjustment	Perform additional quality review of the cash balances reporting workbook analysis as of 18/05/2021 for accurate reporting.	1.30	595.00	773.50
Chawla,Sonia	Manager	5/18/2021	T3 - Plan of Adjustment	Perform quality review over Exhibit J of the Debtor's Cash Section of the POA DS on 018/05/2021 with cash balances as of the 03/31/2021 testing period.	1.80	595.00	1,071.00
Chawla,Sonia	Manager	5/18/2021	T3 - Plan of Adjustment	Perform quality review of the source data produced from the Relativity platform for the 03/31/2021 cash balances update as of 018/05/2021 to ensure all recent changes were captured.	2.70	595.00	1,606.50
Chemtob,Victor	Senior Manager	5/18/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY), J Burr (EY) to prepare for the 2021 PRIDCO fiscal plan presentation to FOMB staff	0.30	720.00	216.00
Chemtob,Victor	Senior Manager	5/18/2021	T3 - Long Term Projections	Participate in working meeting A Lopez (FOMB), V Chemtob (EY), and J Burr (EY) to discuss the fiscal plan certification and revenue forecast in accordance with 202(b)	0.30	720.00	216.00
Chemtob,Victor	Senior Manager	5/18/2021	T3 - Long Term Projections	Participate in working meeting V Chemtob (EY), and J Burr (EY) to discuss the DDEC Management Fee measures included in the 2021 PRIDCO fiscal plan to support revisions to the review deck for the FOMB	0.40	720.00	288.00
Chemtob,Victor	Senior Manager	5/18/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY), J Burr (EY), D Edwards (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss updates to PRIDCO 205 letter	0.50	720.00	360.00
Chemtob,Victor	Senior Manager	5/18/2021	T3 - Long Term Projections	Review and provide comments on DDEC management section of PRIDCO fiscal plan presentation materials	0.70	720.00	504.00
Chemtob,Victor	Senior Manager	5/18/2021	T3 - Long Term Projections	Review and provide comments to PRIDCO fiscal plan draft certification documents	0.70	720.00	504.00
Chemtob,Victor	Senior Manager	5/18/2021	T3 - Long Term Projections	Participate in meeting with V Bernal (FOMB), A Lopez (FOMB), V Chemtob (EY), J Burr (EY), and J Matla (EY) to present the PRIDCO fiscal plan presentation to G Maldonado (FOMB)	0.80	720.00	576.00
Chemtob,Victor	Senior Manager	5/18/2021	T3 - Long Term Projections	Participate in working meeting with V Chemtob (EY) and J Burr (EY) to prepare revisions to the 2021 PRIDCO Fiscal Plan review deck for the Oversight Board based on feedback for Giorly Maldonado	0.80	720.00	576.00
Chemtob,Victor	Senior Manager	5/18/2021	T3 - Long Term Projections	Review and analyze PRIDCO cash balances, including restricted and unrestricted accounts	0.80	720.00	576.00
Chemtob,Victor	Senior Manager	5/18/2021	T3 - Long Term Projections	Review and provide comments on revised draft of PRIDCO 205 letter regarding strategic initiatives.	0.90	720.00	648.00
Chemtob,Victor	Senior Manager	5/18/2021	T3 - Long Term Projections	Review and edit revised PRIDCO fiscal plan	2.20	720.00	1,584.00
Chepenik,Adam Brandon	Partner/Principal	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.50	870.00	435.00
Chepenik,Adam Brandon	Partner/Principal	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.60	870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Chevlin,Benjamin	Staff	5/18/2021	T3 - Long Term Projections	Continue review and detailed notetaking of client-shared data and documentation around job functions, qualifications, and workload.	3.40	245.00	833.00
Dubinsky,Shawn	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky,Shawn	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Dubinsky,Shawn	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Dubinsky,Shawn	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.60	595.00	357.00
Dubinsky,Shawn	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Edwards,Daniel	Manager	5/18/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY), J Burr (EY), D Edwards (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss updates to PRIDCO 205 letter	0.50	595.00	297.50
Edwards,Daniel	Manager	5/18/2021	T3 - Long Term Projections	Prepare research and outreach to form case studies for PRIDCO CapEx analysis	2.70	595.00	1,606.50
Federer,Joshua Lee	Staff	5/18/2021	T3 - Long Term Projections	Incorporate feedback provided by A Chepenik (EY) on PRIDCO 205 letter	0.10	245.00	24.50
Federer,Joshua Lee	Staff	5/18/2021	T3 - Long Term Projections	Participate in a meeting with D Meisel (EY) and J Federer (EY) to discuss updates related to PRIDCO rental rates in the 205 letter.	0.20	245.00	49.00
Federer,Joshua Lee	Staff	5/18/2021	T3 - Long Term Projections	Prepare email to D Alvarez (FOMB), D Meyer (FOMB), and N Irizarry (FOMB) regarding outstanding school data requests to PBA, PRDE and DTOP	0.20	245.00	49.00
Federer,Joshua Lee	Staff	5/18/2021	T3 - Long Term Projections	Prepare email to E Barak (Proskauer) regarding ability to amend PBA/PRDE upon restructuring of debt payments	0.20	245.00	49.00
Federer,Joshua Lee	Staff	5/18/2021	T3 - Long Term Projections	Participate in call with M Canter (EY) and J Federer (EY) about revised PRIDCO Section 205 letter updates	0.50	245.00	122.50
Federer,Joshua Lee	Staff	5/18/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY), J Burr (EY), D Edwards (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss updates to PRIDCO 205 letter	0.50	245.00	122.50
Federer,Joshua Lee	Staff	5/18/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), D Meisel (EY), J Federer (EY) and S Nagarajan (EY) to discuss update of PRIDCO dashboard as per Inventario 1520	0.70	245.00	171.50
Federer,Joshua Lee	Staff	5/18/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and J Federer (EY) to discuss data and figure updates to PRIDCO 205 letter	0.80	245.00	196.00
Federer,Joshua Lee	Staff	5/18/2021	T3 - Long Term Projections	Prepare changes to PRIDCO 205 letter to reflect updated data, exhibits and language related to incremental revenue opportunities	1.70	245.00	416.50
Gelfond,Hilary	Staff	5/18/2021	T3 - Long Term Projections	Review updates to NAICS shift share analysis imputations of employment	0.40	245.00	98.00
Gelfond,Hilary	Staff	5/18/2021	T3 - Long Term Projections	Review the overlap of US CFC operating in Puerto Rico and location of economically depressed zones as part of international tax reform analysis	1.20	245.00	294.00
Gelfond,Hilary	Staff	5/18/2021	T3 - Long Term Projections	Compile geographic data on subsidiaries operating in Puerto Rico for use in estimate of impact of change to international tax regime	2.90	245.00	710.50
Gelfond,Hilary	Staff	5/18/2021	T3 - Long Term Projections	Estimate the share of census tracts in PR that would be classified as an economically distressed zone as part of international tax reform analysis	2.90	245.00	710.50
Gelfond,Hilary	Staff	5/18/2021	T3 - Long Term Projections	Summarize state best practices in administration of SNAP work requirements to use as comparison to PR	2.90	245.00	710.50
Good JR,Clark E	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.20	519.00	103.80

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Good JR,Clark E	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Good JR,Clark E	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Good JR,Clark E	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Good JR,Clark E	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR,Clark E	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.50	519.00	259.50
Good JR,Clark E	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.50	519.00	259.50
Good JR,Clark E	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.50	519.00	259.50
Good JR,Clark E	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.60	519.00	311.40
Good JR,Clark E	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.60	519.00	311.40
Good JR,Clark E	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.60	519.00	311.40
Good JR,Clark E	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Good JR,Clark E	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR,Clark E	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR,Clark E	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR,Clark E	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.90	519.00	467.10
Good JR,Clark E	Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.90	519.00	467.10
Gregoire,Alexandra	Manager	5/18/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY), J Burr (EY), D Edwards (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss updates to PRIDCO 205 letter	0.50	595.00	297.50
Gregoire,Alexandra	Manager	5/18/2021	T3 - Long Term Projections	Prepare research and outreach to form case studies for PBA schools	1.30	595.00	773.50
Heath,Emma	Senior Manager	5/18/2021	T3 - Long Term Projections	Email response to L. Klumper (FOMB) regarding revenue data requested for ARP lost revenue calculation	0.20	720.00	144.00
Heath,Emma	Senior Manager	5/18/2021	T3 - Long Term Projections	Further email to PJT and Citi teams regarding US Treasury guidance on own source revenue definition	0.20	720.00	144.00
Heath,Emma	Senior Manager	5/18/2021	T3 - Long Term Projections	Email to PJT and Citi teams regarding own source revenue questions for ARP lost revenue calculation	0.30	720.00	216.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/18/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Castiglioni (Citi), A. Midha (PJT), J. Gavin (Citi), to discuss the concept of "own source revenue" for PR and understand how it applies to our ARP lost revenue calculation	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/18/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), C. Ruiz (FOMB) and N. Irizarry (FOMB) regarding request for revenue data to aid lost revenue ARP calculation	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Heath,Emma	Senior Manager	5/18/2021	T3 - Long Term Projections	Summarize information related to Abriendo Caminos project and ARP funds	0.50	720.00	360.00
Heath,Emma	Senior Manager	5/18/2021	T3 - Long Term Projections	Summarize broadband requirements of ARP fiscal recovery fund in email.	0.50	720.00	360.00
Heath,Emma	Senior Manager	5/18/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Mejia (FOMB), and E. Hernandez (FOMB), to discuss current version of COVID relief spending tracker template and potential updates.	0.70	720.00	504.00
Heath,Emma	Senior Manager	5/18/2021	T3 - Long Term Projections	Review data received from FOMB staff on revenues of particular agencies and public corporations	0.70	720.00	504.00
Heath,Emma	Senior Manager	5/18/2021	T3 - Long Term Projections	Review and analyze revenue data file provided by C. Ruiz (FOMB) in context of lost revenue calculation	0.80	720.00	576.00
Jacobsen,Katherine Anne	Senior	5/18/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Castiglioni (Citi), A. Midha (PJT), J. Gavin (Citi), to discuss the concept of "own source revenue" for PR and understand how it applies to our ARP lost revenue calculation	0.30	445.00	133.50
Jacobsen,Katherine Anne	Senior	5/18/2021	T3 - Long Term Projections	Draft email summarizing the process of sending to the FOMB reporting team the transportation and healthcare related templates to use in coordinating with the agencies about tracking grants received and spent from federal Covid relief programs	0.40	445.00	178.00
Jacobsen,Katherine Anne	Senior	5/18/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Mejia (FOMB), and E. Hernandez (FOMB), to discuss current version of COVID relief spending tracker template and potential updates.	0.70	445.00	311.50
Jacobsen,Katherine Anne	Senior	5/18/2021	T3 - Long Term Projections	Prepare American Rescue Plan's Home Energy allocations for the template for the FOMB reporting team for the Department of Health and Human Services	0.70	445.00	311.50
Jacobsen,Katherine Anne	Senior	5/18/2021	T3 - Long Term Projections	Reconcile the Department of Health and Human Services' American Rescue Plan allocations provided by agency source documents to the HHS TAGGS database website for Covid relief funding allocations	1.30	445.00	578.50
Jacobsen,Katherine Anne	Senior	5/18/2021	T3 - Long Term Projections	Review the healthcare and transportation templates for the FOMB reporting team against the list of agency coverage at FOMB in order to add the FOMB contact information to the template to aid in tracking grants received and spent from Covid relief programs	1.60	445.00	712.00
Kebhaj,Suhaib	Senior	5/18/2021	T3 - Long Term Projections	Review PFM tool slide deck to select slides to include in doing business slide deck	0.60	445.00	267.00
Kebhaj,Suhaib	Senior	5/18/2021	T3 - Long Term Projections	Prepare guidance on use of WB doing business data to staff to include in doing business paying taxes deck	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	5/18/2021	T3 - Long Term Projections	Review data on sector recovery and provide guidance to staff on analysis	1.20	445.00	534.00
Kebhaj,Suhaib	Senior	5/18/2021	T3 - Long Term Projections	Review World Bank (WB) Doing business report for disaggregate data on metrics related to paying taxes	2.60	445.00	1,157.00
Kebhaj,Suhaib	Senior	5/18/2021	T3 - Long Term Projections	Analyze WB data on doing business paying taxes and compare it to other jurisdictions	2.80	445.00	1,246.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Knapp,Nicole Penelope	Senior	5/18/2021	T3 - Long Term Projections	Analyze data from the Quarterly Census of Employment and Wages to identify the sub-sectors in Puerto Rico who have had the slowest recovery	1.70	445.00	756.50
Knapp,Nicole Penelope	Senior	5/18/2021	T3 - Long Term Projections	Analyze data from the Quarterly Census of Employment and Wages to identify the sub-sectors in Puerto Rico who have had the fastest recovery	2.10	445.00	934.50
Latham,Willow Genevieve	Senior	5/18/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), F. Mira (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.80	445.00	356.00
Latham,Willow Genevieve	Senior	5/18/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira(EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.90	445.00	400.50
Latham,Willow Genevieve	Senior	5/18/2021	T3 - Long Term Projections	Review and edit updated Schedule section of the Grant Agreement	1.30	445.00	578.50
Latham,Willow Genevieve	Senior	5/18/2021	T3 - Long Term Projections	Review and edit updated Termination provisions of the Grant Agreement	1.60	445.00	712.00
Lavrov,Eugene	Senior Manager	5/18/2021	T3 - Long Term Projections	Review FOMB Fiscal plan	0.80	720.00	576.00
Lavrov,Eugene	Senior Manager	5/18/2021	T3 - Long Term Projections	Review changes to potential approach for addressing proposed GILTI changes	1.00	720.00	720.00
Lavrov,Eugene	Senior Manager	5/18/2021	T3 - Long Term Projections	Review updated opinion on FOMB statement regarding tax changes in the US and its effect on PR	1.00	720.00	720.00
Lavrov,Eugene	Senior Manager	5/18/2021	T3 - Long Term Projections	Review updated Act 154 DDEC slides	1.20	720.00	864.00
LeBlanc,Samantha	Senior	5/18/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), S LeBlanc (EY), M Rieker (FOMB), A Pagola (FOMB), J Gonzalez-Garilleti (McKinsey), and L Lopez Sanchez (McKinsey) to discuss the changes in measures between FY21 and FY22 in the Fiscal Plan.	0.30	445.00	133.50
Levy,Sheva R	Partner/Principal	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Mairena,Daisy	Staff	5/18/2021	T3 - Plan of Adjustment	Review information provided via email from Northern Trust regarding outstanding items as of 018/05/2021 for 03/31/2021 testing period cash balances requests.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/18/2021	T3 - Plan of Adjustment	Review bank account information related to cash balances received on 018/05/2021 for Trade and Export Company for the March 31, 2021 testing period.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/18/2021	T3 - Plan of Adjustment	Perform analysis as of 018/05/2021, to include within list to be shared with counsel, identifying source documentation supporting restriction classifications for Electric Power Authority (PREPA) accounts for the 03/31/2021 reporting period.	2.10	245.00	514.50
Mairena,Daisy	Staff	5/18/2021	T3 - Plan of Adjustment	Review Relativity platform for changes required as of 018/05/2021, including 03/31/2021 Balance Support to efficiently meet reporting needs.	2.10	245.00	514.50
Mairena,Daisy	Staff	5/18/2021	T3 - Plan of Adjustment	Perform analysis as of 018/05/2021, to include within list to be shared with counsel, identifying source documentation supporting restriction classifications for Industrial Development Company accounts for the 03/31/2021 reporting period.	2.90	245.00	710.50
Matla,Jonathan	Senior	5/18/2021	T3 - Long Term Projections	Participate in meeting with V Bernal (FOMB), A Lopez (FOMB), V Chemtob (EY), J Burr (EY), and J Matla (EY) to present the PRIDCO fiscal plan presentation to G Maldonado (FOMB)	0.80	445.00	356.00
Meisel,Daniel	Staff	5/18/2021	T3 - Long Term Projections	Participate in a meeting with D Meisel (EY) and J Federer (EY) to discuss updates related to PRIDCO rental rates in the 205 letter.	0.20	245.00	49.00
Meisel,Daniel	Staff	5/18/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY), J Burr (EY), D Edwards (EY), A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss updates to PRIDCO 205 letter	0.50	245.00	122.50
Meisel,Daniel	Staff	5/18/2021	T3 - Long Term Projections	Participate in meeting with D Meisel (EY) and S Nagarajan (EY) to clarify PRIDCO metrics to be reflected on dashboard	0.50	245.00	122.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Meisel,Daniel	Staff	5/18/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), D Meisel (EY), J Federer (EY) and S Nagarajan (EY) to discuss update of PRIDCO dashboard as per Inventario 1520	0.70	245.00	171.50
Meisel,Daniel	Staff	5/18/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and J Federer (EY) to discuss data and figure updates to PRIDCO 205 letter	0.80	245.00	196.00
Meisel,Daniel	Staff	5/18/2021	T3 - Long Term Projections	Made various edits/updates to the PRIDCO Portfolio Capex Study PowerPoint per M Canter (EY) suggested edits.	1.60	245.00	392.00
Meisel,Daniel	Staff	5/18/2021	T3 - Long Term Projections	Perform various analyses to reconcile data being used in the PRIDCO dashboard to reflect the correct dataset and make updates to the PRIDCO dashboard's layout.	2.30	245.00	563.50
Mira,Francisco Jose	Senior Manager	5/18/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.80	720.00	576.00
Mira,Francisco Jose	Senior Manager	5/18/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira(EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.90	720.00	648.00
Mira,Francisco Jose	Senior Manager	5/18/2021	T3 - Long Term Projections	Research precedents on Schedule update process, and draft Grant Agreement Section Schedule and Submittals	1.40	720.00	1,008.00
Mira,Francisco Jose	Senior Manager	5/18/2021	T3 - Long Term Projections	Research precedents on Schedule update process, and draft Grant Agreement Section Schedule and Schedule Revision	1.60	720.00	1,152.00
Mira,Francisco Jose	Senior Manager	5/18/2021	T3 - Long Term Projections	Update format of Grant Administrator Agreement, including references, initial sections, body and appendices	1.80	720.00	1,296.00
Mira,Francisco Jose	Senior Manager	5/18/2021	T3 - Long Term Projections	Research precedents on Schedule update process, and draft Grant Agreement Section Schedule and Schedule update	2.10	720.00	1,512.00
Mira,Francisco Jose	Senior Manager	5/18/2021	T3 - Long Term Projections	Research precedents on Schedule update process, and draft Grant Agreement Section Schedule and Recovery Schedule	2.20	720.00	1,584.00
Mullins,Daniel R	Executive Director	5/18/2021	T3 - Long Term Projections	Review DDEC shift-share analysis selection of opportunity sectors for discussion with DDEC staff as mechanism of establishing strategic growth opportunities	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	5/18/2021	T3 - Long Term Projections	Review states with work requirement waivers for SNAP	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	5/18/2021	T3 - Long Term Projections	Participate in call with R. Tague (EY) and D. Mullins (EY) to discuss ease of doing business reforms and skeleton for FOMB presentation deck.	0.60	810.00	486.00
Mullins,Daniel R	Executive Director	5/18/2021	T3 - Long Term Projections	Review Act 154 alternatives for spatial implications of distressed zone vs. opportunity zones	0.70	810.00	567.00
Mullins,Daniel R	Executive Director	5/18/2021	T3 - Long Term Projections	Prepare slide deck for presentation to executive director on cooperative tax administration	1.30	810.00	1,053.00
Mullins,Daniel R	Executive Director	5/18/2021	T3 - Long Term Projections	Prepare corporate income tax report on the relative tax burden status of Puerto Rico compared to US states	1.70	810.00	1,377.00
Mullins,Daniel R	Executive Director	5/18/2021	T3 - Long Term Projections	Review historical corporate/business taxation in Puerto Rico compared to US states	2.30	810.00	1,863.00
Nagarajan,Snigdha	Staff	5/18/2021	T3 - Long Term Projections	Participate in meeting with D Meisel (EY) and S Nagarajan (EY) to clarify PRIDCO metrics to be reflected on dashboard	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	5/18/2021	T3 - Long Term Projections	Coordinate data request for CRIM sizing information with EY internal team for email reminder correspondence	0.60	245.00	147.00
Nagarajan,Snigdha	Staff	5/18/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), D Meisel (EY), J Federer (EY) and S Nagarajan (EY) to discuss update of PRIDCO dashboard as per Inventario 1520	0.70	245.00	171.50
Nagarajan,Snigdha	Staff	5/18/2021	T3 - Long Term Projections	Data extraction and verification to determine Rent PSF (non-PRICO) as 3.21\$	1.00	245.00	245.00
Nagarajan,Snigdha	Staff	5/18/2021	T3 - Long Term Projections	Data extraction and verification to determine Annual Rent as 47M\$	1.10	245.00	269.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nagarajan,Snigdha	Staff	5/18/2021	T3 - Long Term Projections	Data extraction and verification to correct Rent by Use visualization to show only PRIDCO buildings	1.20	245.00	294.00
Nagarajan,Snigdha	Staff	5/18/2021	T3 - Long Term Projections	Data extraction and verification to ensure number of properties is 764 from source files	1.20	245.00	294.00
Nagarajan,Snigdha	Staff	5/18/2021	T3 - Long Term Projections	Data extraction and verification to determine Leased Building SF as 15 M	1.30	245.00	318.50
Nagarajan,Snigdha	Staff	5/18/2021	T3 - Long Term Projections	Data extraction and verification to correct Count of Buildings by Sf visualization to show only PRIDCO buildings	1.40	245.00	343.00
Nagarajan,Snigdha	Staff	5/18/2021	T3 - Long Term Projections	Data extraction and verification to determine Total Leasable Units as 1520	1.60	245.00	392.00
Nagarajan,Snigdha	Staff	5/18/2021	T3 - Long Term Projections	Reconcile data from New PRIDCO file, PRIDCO Buildings Portfolio, PRIDCO Land Portfolio and PRIICO dataset to Park Summary file	2.60	245.00	637.00
Neziroski,David	Staff	5/18/2021	T3 - Fee Applications / Retention	Make additional changes to exhibit E for February monthly statement	3.10	245.00	759.50
Panagiotakis,Sofia	Senior Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.20	720.00	144.00
Panagiotakis,Sofia	Senior Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	5/18/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), S LeBlanc (EY), M Rieker (FOMB), A Pagola (FOMB), J Gonzalez-Garileti (McKinsey), and L Lopez Sanchez (McKinsey) to discuss the changes in measures between FY21 and FY22 in the Fiscal Plan.	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Panagiotakis,Sofia	Senior Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.90	720.00	648.00
Powell,Marc	Executive Director	5/18/2021	T3 - Long Term Projections	Participate in weekly coordination call with W. Latham (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), F. Mira (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.80	810.00	648.00
Powell,Marc	Executive Director	5/18/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.90	810.00	729.00
Powell,Marc	Executive Director	5/18/2021	T3 - Long Term Projections	Prepare for internal team call -- agenda and comments	0.90	810.00	729.00
Powell,Marc	Executive Director	5/18/2021	T3 - Long Term Projections	Research state funding programs for broadband	1.90	810.00	1,539.00
Ramirez,Aaron	Senior	5/18/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.80	445.00	356.00
Ramirez,Aaron	Senior	5/18/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.90	445.00	400.50
Ramirez,Aaron	Senior	5/18/2021	T3 - Long Term Projections	Review of Service Provider and Broadband Technology Procurement Precedents for Task 3 to include notes	4.60	445.00	2,047.00
Ramirez,Jessica I.	Senior	5/18/2021	T3 - Plan of Adjustment	Participate in call with D. Sanchez-Riveron (EY) and J. Ramirez (EY) to discuss updates to Exhibit J for March 31, 2021 balances as of 18/05/2021.	0.10	445.00	44.50
Ramirez,Jessica I.	Senior	5/18/2021	T3 - Plan of Adjustment	Review items identified during quality review procedures to the 03/31/2021 cash balances reporting workbook to assess if updates are required as of 18/05/2021.	2.10	445.00	934.50
Ramirez,Jessica I.	Senior	5/18/2021	T3 - Plan of Adjustment	Prepare the 03/31/2021 testing period draft presentation for the Board on 018/05/2021.	2.90	445.00	1,290.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	5/18/2021	T3 - Plan of Adjustment	Participate in call with D. Sanchez-Riveron (EY) and J. Ramirez (EY) to discuss updates to Exhibit J for March 31, 2021 balances as of 18/05/2021.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/18/2021	T3 - Plan of Adjustment	Update fields within the Relativity platform as of 18/05/2021 for Banco Popular Puerto Rico Municipal Finance Agency account ending in X022 to capture documents supporting 3/31/2021 cash balances.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/18/2021	T3 - Plan of Adjustment	Update fields within the Relativity platform as of 18/05/2021 for First Bank Department of Housing account ending in X084 to capture documents supporting 3/31/2021 cash balances.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/18/2021	T3 - Plan of Adjustment	Update fields within the Relativity platform as of 18/05/2021 for First Bank Institutional Trust of the National Guard of Puerto Rico account ending in X761 to capture documents supporting 3/31/2021 cash balances.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/18/2021	T3 - Plan of Adjustment	Update fields within the Relativity platform as of 18/05/2021 for Northern Trust Automobile Accident Compensation Administration account ending in X960 to capture documents supporting 3/31/2021 cash balances.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/18/2021	T3 - Plan of Adjustment	Update fields within the Relativity platform as of 18/05/2021 for Northern Trust Electric Power Authority (PREPA) account ending in X991 to capture documents supporting 3/31/2021 cash balances.	0.10	245.00	24.50
Sanchez-Riveron,Déborah	Staff	5/18/2021	T3 - Plan of Adjustment	Update fields within the Relativity platform as of 18/05/2021 for four House of Representative accounts held at First Bank to capture documents supporting 3/31/2021 cash balances.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	5/18/2021	T3 - Plan of Adjustment	Update fields within the Relativity platform as of 18/05/2021 for six Housing Financing Authority accounts held at Banco Popular to capture documents supporting 3/31/2021 cash balances.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	5/18/2021	T3 - Plan of Adjustment	Prepare additional analysis of batch source documents supporting the 3/31/2021 Cash Balance Update Presentation to ensure correct linkage of documents as of 18/05/2021.	0.90	245.00	220.50
Sanchez-Riveron,Déborah	Staff	5/18/2021	T3 - Plan of Adjustment	Update analysis of source documents supporting the 3/31/2021 Cash Balance Update Presentation as of 18/05/2021 in response to creditor mediation requests.	1.80	245.00	441.00
Sanchez-Riveron,Déborah	Staff	5/18/2021	T3 - Plan of Adjustment	Update Exhibit J of the Debtor's Cash Section of the POA DS on 18/05/2021 with account statuses for the 3/31/2021 testing period.	1.80	245.00	441.00
Sanchez-Riveron,Déborah	Staff	5/18/2021	T3 - Plan of Adjustment	Update Exhibit J of the Debtor's Cash Section of the POA DS on 18/05/2021 with restrictions designations for the 3/31/2021 testing period.	1.90	245.00	465.50
Sanchez-Riveron,Déborah	Staff	5/18/2021	T3 - Plan of Adjustment	Update Exhibit J of the Debtor's Cash Section of the POA DS on 18/05/2021 with cash balances for the 3/31/2021 testing period.	2.10	245.00	514.50
Santambrogio,Juan	Executive Director	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Santambrogio,Juan	Executive Director	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Santambrogio,Juan	Executive Director	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Santambrogio,Juan	Executive Director	5/18/2021	T3 - Plan of Adjustment	Review draft presentation on Plan of Adjustment to be presented by Executive Director	0.90	810.00	729.00
Sarna,Shavi	Senior Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.20	720.00	144.00
Sarna,Shavi	Senior Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.30	720.00	216.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sarna,Shavi	Senior Manager	5/18/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), S LeBlanc (EY), M Rieker (FOMB), A Pagola (FOMB), J Gonzalez-Garileti (McKinsey), and L Lopez Sanchez (McKinsey) to discuss the changes in measures between FY21 and FY22 in the Fiscal Plan.	0.30	720.00	216.00
Sarna,Shavi	Senior Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.50	720.00	360.00
Soutendijk,Tyler	Staff	5/18/2021	T3 - Long Term Projections	Revise shift-share component of 6-digit NAICS slide deck for FOMB	1.20	245.00	294.00
Soutendijk,Tyler	Staff	5/18/2021	T3 - Long Term Projections	Amend imputations for 2010-2013 and 2015-2018 in Puerto Rico employment database	2.60	245.00	637.00
Stricklin,Todd	Senior	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.60	405.00	243.00
Tague,Robert	Executive Director	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.20	810.00	162.00
Tague,Robert	Executive Director	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Tague,Robert	Executive Director	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00
Tague,Robert	Executive Director	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00
Tague,Robert	Executive Director	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Tague,Robert	Executive Director	5/18/2021	T3 - Long Term Projections	Participate in call with R. Tague (EY) and D. Mullins (EY) to discuss ease of doing business reforms and skeleton for FOMB presentation deck.	0.60	810.00	486.00
Tague,Robert	Executive Director	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.60	810.00	486.00
Tague,Robert	Executive Director	5/18/2021	T3 - Plan of Adjustment	Review draft of amended POA media presentation to provide comments.	0.60	810.00	486.00
Tague,Robert	Executive Director	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Tague,Robert	Executive Director	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Tague,Robert	Executive Director	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Tague,Robert	Executive Director	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Thind,Jehan	Senior Manager	5/18/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.80	720.00	576.00
Thind,Jehan	Senior Manager	5/18/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.90	720.00	648.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Venkatramanan,Siddhu	Manager	5/18/2021	T3 - Plan of Adjustment	Perform Relativity platform user maintenance functions like access management procedures updates to ensure the system is working as intended for the cash workstream, as of 018/05/2021.	1.80	595.00	1,071.00
Venkatramanan,Siddhu	Manager	5/18/2021	T3 - Plan of Adjustment	Analyze results of documentation troubleshoot process identified during the weekly workspace maintenance for the cash analysis workstream as of 018/05/2021	1.90	595.00	1,130.50
Wallace,Kacy	Senior Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.30	655.00	196.50
Wallace,Kacy	Senior Manager	5/18/2021	T3 - Creditor Mediation Support	Redacted	0.30	655.00	196.50
Yang,Tianyi	Manager	5/18/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), J. Thind (EY), F. Mira (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.80	595.00	476.00
Yang,Tianyi	Manager	5/18/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira(EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.90	595.00	535.50
Yang,Tianyi	Manager	5/18/2021	T3 - Long Term Projections	Research state funding programs and update key takeaways for Task 3	1.30	595.00	773.50
Yodice, Frank	Senior	5/18/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Castiglioni (Citi), A. Midha (PJT), J. Gavin (Citi), to discuss the concept of "own source revenue" PR and understand how it applies to our ARP lost revenue calculation	0.30	445.00	133.50
Yodice, Frank	Senior	5/18/2021	T3 - Long Term Projections	Review revenue file received from FOMB to determine if the data it provides will satisfy revenue inputs for agency calculation of ARP lost revenues	0.60	445.00	267.00
Yodice, Frank	Senior	5/18/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), K. Jacobsen (EY), F. Yodice (EY), J. Mejia (FOMB), and E. Hernandez (FOMB), to discuss current version of COVID relief spending tracker template and potential updates.	0.70	445.00	311.50
Yodice, Frank	Senior	5/18/2021	T3 - Long Term Projections	Update ARP Lost Revenue Calculation file with revenue data received from Fondo Integral Des Agrícola - FIDA	0.70	445.00	311.50
Yodice, Frank	Senior	5/18/2021	T3 - Long Term Projections	Update COVID Relief ARP Lost Revenue file with data received from the Department of Agriculture	0.80	445.00	356.00
Zhao,Leqi	Senior	5/18/2021	T3 - Long Term Projections	Prepare list of CFC companies to be refined to map for GILTI tax geospatial analysis	0.40	445.00	178.00
Zhao,Leqi	Senior	5/18/2021	T3 - Long Term Projections	Prepare geo-coding of CFC companies' addresses to map for GILTI tax geospatial analysis	2.30	445.00	1,023.50
Zhao,Leqi	Senior	5/18/2021	T3 - Long Term Projections	Refine geo-coding of CFC companies' addresses to map for GILTI tax geospatial analysis	2.30	445.00	1,023.50
Almbaid,Nahla	Staff	5/19/2021	T3 - Long Term Projections	Combine QCEW data set for research on average wages per worker for wage sector increases	1.40	245.00	343.00
Angus,Barbara	Partner/Principal	5/19/2021	T3 - Long Term Projections	Participate in a call organizing the data analysis for the FOMB slide deck on GILTI replacement J. Mackie (EY) and B Angus (EY)	0.50	870.00	435.00
Angus,Barbara	Partner/Principal	5/19/2021	T3 - Long Term Projections	Review proposed GILTI approach	0.80	870.00	696.00
Angus,Barbara	Partner/Principal	5/19/2021	T3 - Long Term Projections	Review zone designation in Puerto Rico	0.90	870.00	783.00
Ban,Menuka	Manager	5/19/2021	T3 - Long Term Projections	Review the GILTI spatial analysis and provide framework on using SOI data with OZ data pull/ distressed vs. opportunity zone differences	1.60	595.00	952.00
Barati Stec,Izabella	Manager	5/19/2021	T3 - Long Term Projections	Prepare slide on centralized tax collection costs and benefits for DDEC doing business slide deck	0.60	595.00	357.00
Barati Stec,Izabella	Manager	5/19/2021	T3 - Long Term Projections	Review the SNAP/NAP memo for submission	0.80	595.00	476.00
Barati Stec,Izabella	Manager	5/19/2021	T3 - Long Term Projections	Conduct literature review of PFM and revenue administration and decentralized revenue administration in OECD countries	1.80	595.00	1,071.00
Barati Stec,Izabella	Manager	5/19/2021	T3 - Long Term Projections	Prepare the DDEC doing business slide deck slides on decentralized revenues administration	2.80	595.00	1,666.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Barati Stec, Izabella	Manager	5/19/2021	T3 - Long Term Projections	Review literature on decentralized tax administration for doing business slides	2.80	595.00	1,666.00
Berger, Daniel L.	Manager	5/19/2021	T3 - Long Term Projections	Review documents to discuss SNAP work requirements for meeting with FOMB	0.80	595.00	476.00
Berger, Daniel L.	Manager	5/19/2021	T3 - Long Term Projections	Review documents sent by Hacienda so we can provide "apples to apples" comparison of our EITC estimates compared to those produced by Hacienda	1.20	595.00	714.00
Berger, Daniel L.	Manager	5/19/2021	T3 - Long Term Projections	Edit spreadsheet to send to Hacienda and PR legislature on our updated Earned Income Tax Credit model estimates (Hacienda asked us to run these models)	1.40	595.00	833.00
Berger, Daniel L.	Manager	5/19/2021	T3 - Long Term Projections	Review methodology for the GILTI spatial analysis and provide feedback	2.40	595.00	1,428.00
Burr, Jeremy	Manager	5/19/2021	T3 - Long Term Projections	Provide guidance on implementation of the PBA maintenance cost reduction for PRDE to support analysis of the school leases	0.30	595.00	178.50
Burr, Jeremy	Manager	5/19/2021	T3 - Long Term Projections	Provide guidance on the COFINA fiscal plan regarding the total revenue and debt service in FY22	0.30	595.00	178.50
Burr, Jeremy	Manager	5/19/2021	T3 - Long Term Projections	Prepare response to fiscal plan measures incorporated in prior year PayGo budgets to support inquiries from McKinsey	0.40	595.00	238.00
Burr, Jeremy	Manager	5/19/2021	T3 - Long Term Projections	Participate in meeting with D Meisel (EY), J Federer (EY) and J Burr (EY) to discuss the 2021 PRIDCO fiscal plan rate card measure	0.50	595.00	297.50
Burr, Jeremy	Manager	5/19/2021	T3 - Long Term Projections	Participate in meeting with V Bernal (FOMB), A Lopez (FOMB), V Chemtob (EY) and J Burr (EY) to prepare for presenting the 2021 PRIDCO fiscal plan to Natalie Jaresko	0.50	595.00	297.50
Burr, Jeremy	Manager	5/19/2021	T3 - Long Term Projections	Participate in working meeting with V Chemtob (EY) and J Burr (EY) to update the 2021 PRIDCO fiscal plan model with the rate card measure	0.50	595.00	297.50
Burr, Jeremy	Manager	5/19/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and J Burr (EY) to discuss the rate card update measure analysis to be incorporated in the 2021 PRIDCO fiscal plan	0.60	595.00	357.00
Burr, Jeremy	Manager	5/19/2021	T3 - Long Term Projections	Prepare revisions to the COFINA certification letter for the 2021 COFINA Fiscal Plan	0.60	595.00	357.00
Burr, Jeremy	Manager	5/19/2021	T3 - Long Term Projections	Revise the 2021 PRIDCO fiscal plan to incorporate delinquency improvement measure	0.60	595.00	357.00
Burr, Jeremy	Manager	5/19/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY) and J Burr (EY) to prepare for the 2021 PRIDCO fiscal plan presentation to Natalie Jaresko	0.80	595.00	476.00
Burr, Jeremy	Manager	5/19/2021	T3 - Long Term Projections	Prepare 2021 PRIDCO fiscal plan model updates based on comments from Natalie Jaresko	0.80	595.00	476.00
Burr, Jeremy	Manager	5/19/2021	T3 - Long Term Projections	Prepare summary of 2021 PRIDCO fiscal plan bridges to prior years and government submission to support presentations to the FOMB	0.80	595.00	476.00
Burr, Jeremy	Manager	5/19/2021	T3 - Long Term Projections	Participate in working meeting with V Bernal (FOMB), A Lopez (FOMB), V Chemtob (EY), J Burr (EY) to address comments from Natalie Jaresko regarding the 2021 PRIDCO fiscal plan	0.90	595.00	535.50
Burr, Jeremy	Manager	5/19/2021	T3 - Long Term Projections	Participate in meeting with FOMB members, V Chemtob (EY), J Burr (EY), and J Matla (EY) to present the PRIDCO fiscal plan presentation to N Jaresko (FOMB)	1.00	595.00	595.00
Burr, Jeremy	Manager	5/19/2021	T3 - Long Term Projections	Prepare summary of the historical cash flow build for PRIDCO to support response to counsel	1.10	595.00	654.50
Burr, Jeremy	Manager	5/19/2021	T3 - Long Term Projections	Revise the 2021 PRIDCO fiscal plan to incorporate the rent card update measures	1.40	595.00	833.00
Canter, Matthew Alan	Manager	5/19/2021	T3 - Long Term Projections	Conduct high level review of the PBA (OMEF) data received from N Irizarry (FOMB)	0.60	595.00	357.00
Canter, Matthew Alan	Manager	5/19/2021	T3 - Long Term Projections	Review updated PRIDCO fiscal plan and communication necessary updates with the EY team	0.60	595.00	357.00
Canter, Matthew Alan	Manager	5/19/2021	T3 - Long Term Projections	Review the PRIDCO portfolio data to aggregate into business parks for future site inspection efficiency	0.70	595.00	416.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Canter,Matthew Alan	Manager	5/19/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and M Canter (EY) to discuss updates to the asset scoping and budget for the PRIDCO capex study.	0.80	595.00	476.00
Chan,Jonathan	Manager	5/19/2021	T3 - Plan of Adjustment	Prepare Relativity workspace data export as of 019/05/2021 to analyze 03/31/2021 testing period cash balances.	0.40	595.00	238.00
Chan,Jonathan	Manager	5/19/2021	T3 - Plan of Adjustment	Participate in call with Proskauer and EY to discuss documentation supporting the update to December 31, 2020 cash balances Disclosure Statement filed in May 2021.Attendees: L. Stafford (Proskauer), E. Chernus (Proskauer), S. Chawla (EY), J. Chan (EY)	0.50	595.00	297.50
Chan,Jonathan	Manager	5/19/2021	T3 - Plan of Adjustment	Prepare analysis of source documents required to support the March 31, 2021, cash balance update as of May 19, 2021.	1.40	595.00	833.00
Chan,Jonathan	Manager	5/19/2021	T3 - Plan of Adjustment	Review Sources of Cash analysis portion of the cash balance reporting workbook for the 03/31/2021 reporting period for inclusion of past periods.	2.70	595.00	1,606.50
Chan,Jonathan	Manager	5/19/2021	T3 - Plan of Adjustment	Review Uses of Cash analysis portion of the cash balance reporting workbook for the 03/31/2021 reporting period	2.80	595.00	1,666.00
Chawla,Sonia	Manager	5/19/2021	T3 - Plan of Adjustment	Perform quality review over the analysis of historical PRIDCO cash balance through 03/31/2021 for purposes of budgetary assessments.	0.20	595.00	119.00
Chawla,Sonia	Manager	5/19/2021	T3 - Plan of Adjustment	Participate in call with Proskauer and EY to discuss documentation supporting the update to December 31, 2020 cash balances Disclosure Statement filed in May 2021.Attendees: L. Stafford (Proskauer), E. Chernus (Proskauer), S. Chawla (EY), J. Chan (EY)	0.50	595.00	297.50
Chawla,Sonia	Manager	5/19/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Ramirez (EY) to discuss updates related to the March 31, 2021, presentation as of 19/05/2021.	0.70	595.00	416.50
Chawla,Sonia	Manager	5/19/2021	T3 - Plan of Adjustment	Perform quality review of the cash balances reporting workbook analysis outputs for 03/31/2021 cash balances as of 019/05/2021 to ensure all inputs were captured and appropriately reflected in reporting.	2.30	595.00	1,368.50
Chemtob,Victor	Senior Manager	5/19/2021	T3 - Long Term Projections	Participate in meeting with V Bernal (FOMB), A Lopez (FOMB), V Chemtob (EY) and J Burr (EY) to prepare for presenting the 2021 PRIDCO fiscal plan to Natalie Jaresko	0.50	720.00	360.00
Chemtob,Victor	Senior Manager	5/19/2021	T3 - Long Term Projections	Participate in working meeting with V Chemtob (EY) and J Burr (EY) to update the 2021 PRIDCO fiscal plan model with the rate card measure	0.50	720.00	360.00
Chemtob,Victor	Senior Manager	5/19/2021	T3 - Long Term Projections	Participate in call with V. Bernal and V Chemtob (EY) regarding feedback on PRIDCO fiscal plan and associated implementation	0.70	720.00	504.00
Chemtob,Victor	Senior Manager	5/19/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY) and J Burr (EY) to prepare for the 2021 PRIDCO fiscal plan presentation to Natalie Jaresko	0.80	720.00	576.00
Chemtob,Victor	Senior Manager	5/19/2021	T3 - Long Term Projections	Review and comment on expanded capex study proposed scope of services	0.80	720.00	576.00
Chemtob,Victor	Senior Manager	5/19/2021	T3 - Long Term Projections	Participate in working meeting with V Bernal (FOMB), A Lopez (FOMB), V Chemtob (EY), J Burr (EY) to address comments from Natalie Jaresko regarding the 2021 PRIDCO fiscal plan	0.90	720.00	648.00
Chemtob,Victor	Senior Manager	5/19/2021	T3 - Long Term Projections	Review and edit revised baseline projections section within PRIDCO fiscal plan based on comments from Natalie Jaresko	0.90	720.00	648.00
Chemtob,Victor	Senior Manager	5/19/2021	T3 - Long Term Projections	Participate in meeting with FOMB members, V Chemtob (EY), J Burr (EY), and J Matla (EY) to present the PRIDCO fiscal plan presentation to N Jaresko (FOMB)	1.00	720.00	720.00
Chemtob,Victor	Senior Manager	5/19/2021	T3 - Long Term Projections	Review and analyze proposed asset sales within PRIDCO fiscal plan projections	1.10	720.00	792.00
Chemtob,Victor	Senior Manager	5/19/2021	T3 - Long Term Projections	Review and edit revised executive summary section within PRIDCO fiscal plan based on comments from Natalie Jaresko	1.30	720.00	936.00
Chemtob,Victor	Senior Manager	5/19/2021	T3 - Long Term Projections	Review and incorporate comments from counsel regarding PRIDCO fiscal plan	1.50	720.00	1,080.00
Chemtob,Victor	Senior Manager	5/19/2021	T3 - Long Term Projections	Review and provide comments on revised fiscal plan model based on comments from Natalie Jaresko	1.60	720.00	1,152.00
Chemtob,Victor	Senior Manager	5/19/2021	T3 - Long Term Projections	Prepare for discussion with Natalie Jaresko regarding PRIDCO 2021 fiscal plan	1.70	720.00	1,224.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	5/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	5/19/2021	T3 - Plan of Adjustment	Participate in call with A Chepenik (EY), N Jaresko (FOMB) and Legislature representatives to discuss plan of adjustment terms. EY representatives: A Chepenik, J Santambrogio	0.70	870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	5/19/2021	T3 - Plan of Adjustment	Participate in call with N Jaresko (FOMB) and Legislature representatives to discuss plan of adjustment terms. EY representatives: A Chepenik (EY), J Santambrogio (EY)	0.70	870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	5/19/2021	T3 - Long Term Projections	Work on real estate materials for PRIDCO	0.80	870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	5/19/2021	T3 - Long Term Projections	Prepare updated GILTI materials for board discussion	1.40	870.00	1,218.00
Chevin,Benjamin	Staff	5/19/2021	T3 - Long Term Projections	Prepare data requirement matrix that identifies each subset of data needed for each deliverable from FOMB and in-scope agencies	2.40	245.00	588.00
Dubinsky,Shawn	Manager	5/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	5/19/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Dubinsky,Shawn	Manager	5/19/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Dubinsky,Shawn	Manager	5/19/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Edwards,Daniel	Manager	5/19/2021	T3 - Long Term Projections	Review discussion guides for case study meeting	0.80	595.00	476.00
Edwards,Daniel	Manager	5/19/2021	T3 - Long Term Projections	Research potential subcontractors related to PRIDCO capex study	1.20	595.00	714.00
Federer,Joshua Lee	Staff	5/19/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss PRDE/PBA data	0.50	245.00	122.50
Federer,Joshua Lee	Staff	5/19/2021	T3 - Long Term Projections	Participate in meeting with D Meisel (EY), J Federer (EY) and J Burr (EY) to discuss the 2021 PRIDCO fiscal plan rate card measure	0.50	245.00	122.50
Federer,Joshua Lee	Staff	5/19/2021	T3 - Long Term Projections	Prepare questions for discussion with NYC School Construction Authority related to current practices and cost structure for purposes of incorporating case study examples in PBA schools analysis	1.30	245.00	318.50
Federer,Joshua Lee	Staff	5/19/2021	T3 - Long Term Projections	Prepare PRIDCO portfolio stratifications for purposes of identifying sample property set for Capex study	1.50	245.00	367.50
Gelfond,Hilary	Staff	5/19/2021	T3 - Long Term Projections	Summarize results of CFC analysis into a presentation for the Board	0.80	245.00	196.00
Gelfond,Hilary	Staff	5/19/2021	T3 - Long Term Projections	Collect contact information for a selection of state SNAP program offices for FOMB to contact to learn best practices	1.10	245.00	269.50
Gelfond,Hilary	Staff	5/19/2021	T3 - Long Term Projections	Review progress on mapping CFCs in PR to distressed zone designated census tracts	1.40	245.00	343.00
Gelfond,Hilary	Staff	5/19/2021	T3 - Long Term Projections	Apportion CFC employment, revenue and other financial data by distressed zone status to SOI data to estimate overall tax implications of a change to GILTI	2.70	245.00	661.50
Gelfond,Hilary	Staff	5/19/2021	T3 - Long Term Projections	Draft Consolidated CFC company locations for GILTI analysis	2.90	245.00	710.50
Gelfond,Hilary	Staff	5/19/2021	T3 - Long Term Projections	Estimate CFC employment, revenue and other financial data by distressed zone status	2.90	245.00	710.50
Good JR,Clark E	Manager	5/19/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Good JR,Clark E	Manager	5/19/2021	T3 - Long Term Projections	Review current status of items on the project list for discussion with M Lopez (FOMB)	0.30	519.00	155.70
Good JR,Clark E	Manager	5/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR,Clark E	Manager	5/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR,Clark E	Manager	5/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	5/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR,Clark E	Manager	5/19/2021	T3 - Creditor Mediation Support	Redacted	0.60	519.00	311.40
Good JR,Clark E	Manager	5/19/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Good JR,Clark E	Manager	5/19/2021	T3 - Creditor Mediation Support	Redacted	1.10	519.00	570.90
Good JR,Clark E	Manager	5/19/2021	T3 - Creditor Mediation Support	Redacted	1.30	519.00	674.70
Gregoire,Alexandra	Manager	5/19/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss PRDE/PBA data	0.50	595.00	297.50
Gregoire,Alexandra	Manager	5/19/2021	T3 - Long Term Projections	Review and edit discussion guides for LA public school case study meeting	0.60	595.00	357.00
Gregoire,Alexandra	Manager	5/19/2021	T3 - Long Term Projections	Prepare research and case study based on internal EY networking on NYC Public schools	1.20	595.00	714.00
Heath,Emma	Senior Manager	5/19/2021	T3 - Long Term Projections	Email to C. Ruiz (FOMB) regarding analysis of Dept of Agriculture revenues and OMB file of revenues	0.20	720.00	144.00
Heath,Emma	Senior Manager	5/19/2021	T3 - Long Term Projections	Participate in call with M. Lopez (FOMB) and E Heath (EY) regarding UPR medical clinics lost revenue.	0.20	720.00	144.00
Heath,Emma	Senior Manager	5/19/2021	T3 - Long Term Projections	Email response to A. Schafer (McKinsey) regarding COVIF relief funds to HTA	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/19/2021	T3 - Long Term Projections	Email to Conway McKenzie regarding additional data request for lost revenue ARP calculation	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/19/2021	T3 - Long Term Projections	Prepare comparison analysis of Dept of Agriculture revenues by source.	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/19/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), F Yodice (EY) regarding status of collection of agency and public corporation level lost revenue data for ARP funding.	0.60	720.00	432.00
Heath,Emma	Senior Manager	5/19/2021	T3 - Long Term Projections	Review MOE calculation materials to prepare for call with USDE	0.60	720.00	432.00
Heath,Emma	Senior Manager	5/19/2021	T3 - Long Term Projections	Review data needs for lost revenue calculation for ARP funds.	0.70	720.00	504.00
Heath,Emma	Senior Manager	5/19/2021	T3 - Long Term Projections	Review requirements and terms of various COVID relief packages for transportation.	0.90	720.00	648.00
Heath,Emma	Senior Manager	5/19/2021	T3 - Long Term Projections	Prepare executive summary for federal funds presentation regarding funds available to retrain displaced PREPA workforce.	1.30	720.00	936.00
Kebhaj,Suhaib	Senior	5/19/2021	T3 - Long Term Projections	Review data shared from PRDOL for accuracy and consistency	0.40	445.00	178.00
Kebhaj,Suhaib	Senior	5/19/2021	T3 - Long Term Projections	Prepare online search of locations of CFC's in Puerto Rico to verify data extracted	1.20	445.00	534.00
Kebhaj,Suhaib	Senior	5/19/2021	T3 - Long Term Projections	Address comments on doing business paying taxes slide deck	1.40	445.00	623.00
Kebhaj,Suhaib	Senior	5/19/2021	T3 - Long Term Projections	Review slide on disaggregate doing business bench mark and provide comments to staff	2.20	445.00	979.00
Kebhaj,Suhaib	Senior	5/19/2021	T3 - Long Term Projections	Update slide deck on doing business to fit new format providing a clearer picture on work done and proposed workstreams	2.80	445.00	1,246.00
Knapp,Nicole Penelope	Senior	5/19/2021	T3 - Long Term Projections	Continue QCEW analysis with a focus on average wages per worker to identify sectors with wage increases	2.60	445.00	1,157.00
Knapp,Nicole Penelope	Senior	5/19/2021	T3 - Long Term Projections	Compare Puerto Rico statistics related to tax to other states for inclusion in the Doing Business slide deck	2.80	445.00	1,246.00
Lavrov,Eugene	Senior Manager	5/19/2021	T3 - Long Term Projections	Review notes and presentation on GILTI and communicate necessary updates with the broader team	1.00	720.00	720.00
Levy,Sheva R	Partner/Principal	5/19/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	5/19/2021	T3 - Long Term Projections	Review impact of FY 22 pension budget on future PREPA funding levels	0.30	721.00	216.30

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	5/19/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/19/2021	T3 - Plan of Adjustment	Review document outlining pension reserve trust governance considerations	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/19/2021	T3 - Long Term Projections	Review analysis of potential FY 22 PREPA pension budget amounts	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	5/19/2021	T3 - Creditor Mediation Support	Redacted	1.30	721.00	937.30
Mackie,James	Executive Director	5/19/2021	T3 - Long Term Projections	Review GILTI replacement data analysis for the FOMB slide deck	0.40	810.00	324.00
Mackie,James	Executive Director	5/19/2021	T3 - Long Term Projections	Participate in a call organizing the data analysis for the FOMB slide deck on GILTI replacement J. Mackie (EY) and B Angus (EY)	0.50	810.00	405.00
Mairena,Daisy	Staff	5/19/2021	T3 - Plan of Adjustment	Update account holder tracker to include reason for significant balance changes for the 03/31/2021 reporting period as of 05/19/21.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/19/2021	T3 - Plan of Adjustment	Review Relativity platform for changes required to account fields as of 019/05/2021 to efficiently meet reporting needs.	0.80	245.00	196.00
Mairena,Daisy	Staff	5/19/2021	T3 - Plan of Adjustment	Perform analysis as of 019/05/2021, to include within list to be shared with counsel, identifying source documentation supporting restriction classifications for Authority for the Financing of Infrastructure of Puerto Rico accounts for the 03/31/2021 reporting period.	0.90	245.00	220.50
Mairena,Daisy	Staff	5/19/2021	T3 - Plan of Adjustment	Review required action items for following up with account holders or financial institutions for clarification needed over 03/31/2021 cash balances as of 019/05/2021.	0.90	245.00	220.50
Mairena,Daisy	Staff	5/19/2021	T3 - Plan of Adjustment	Perform analysis as of 019/05/2021, to include within list to be shared with counsel, identifying source documentation supporting restriction classifications for Metropolitan Bus Authority accounts for the 03/31/2021 reporting period.	2.20	245.00	539.00
Mairena,Daisy	Staff	5/19/2021	T3 - Plan of Adjustment	Prepare additional updates to the analysis of source documentation supporting the amendment to the POA DS with updated 12/31/2020 cash balances, as of 05/19/21, to incorporate additional supporting cash balance documentation.	2.90	245.00	710.50
Malhotra,Gaurav	Partner/Principal	5/19/2021	T3 - Long Term Projections	Review of Detroit testimony in connection with prepa best interest test	1.60	870.00	1,392.00
Matla,Jonathan	Senior	5/19/2021	T3 - Long Term Projections	Participate in meeting with FOMB members, V Chemtob (EY), J Burr (EY), and J Matla (EY) to present the PRIDCO fiscal plan presentation to N Jaresko (FOMB)	1.00	445.00	445.00
Matla,Jonathan	Senior	5/19/2021	T3 - Long Term Projections	Sort through the GDB Loan Collateral list to clean the data and separate out the unique ID values	1.20	445.00	534.00
Matla,Jonathan	Senior	5/19/2021	T3 - Long Term Projections	Sort through the Property Disposals Pending Closing list to clean the data and separate out the unique ID values	1.80	445.00	801.00
Matla,Jonathan	Senior	5/19/2021	T3 - Long Term Projections	Combine the Property Disposal Master List, Property Disposal Pending Closing, and GDB Loan Collateral lists to match duplicates and determine if any properties that are set to be sold are included in the GDB loan list	1.90	445.00	845.50
Matla,Jonathan	Senior	5/19/2021	T3 - Long Term Projections	Sort through the Property Disposal Master list to clean the data and separate out the unique ID values	2.40	445.00	1,068.00
Meisel,Daniel	Staff	5/19/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY) and J Federer (EY) to discuss PRDE/PBA data	0.50	245.00	122.50
Meisel,Daniel	Staff	5/19/2021	T3 - Long Term Projections	Participate in meeting with D Meisel (EY), J Federer (EY) and J Burr (EY) to discuss the 2021 PRIDCO fiscal plan rate card measure	0.50	245.00	122.50
Meisel,Daniel	Staff	5/19/2021	T3 - Long Term Projections	Update the PRIDCO 205 letter to reflect changes requested by A Chepenik (EY).	0.50	245.00	122.50
Meisel,Daniel	Staff	5/19/2021	T3 - Long Term Projections	Prepare question log and discussion guide for interview regarding NYC DOE school leasing, operating and maintenance practices.	0.60	245.00	147.00
Meisel,Daniel	Staff	5/19/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and J Burr (EY) to discuss the rate card update measure analysis to be incorporated in the 2021 PRIDCO fiscal plan	0.60	245.00	147.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Meisel,Daniel	Staff	5/19/2021	T3 - Long Term Projections	Perform background research to further support pharmaceutical manufacturing growth in Puerto Rico for the PRIDCO 205 letter.	0.60	245.00	147.00
Meisel,Daniel	Staff	5/19/2021	T3 - Long Term Projections	Prepare question log and discussion guide for an interview regarding LAUSD school leasing, operating and maintenance practices.	0.80	245.00	196.00
Meisel,Daniel	Staff	5/19/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and M Canter (EY) to discuss updates to the asset scoping and budget for the PRIDCO capex study.	0.80	245.00	196.00
Meisel,Daniel	Staff	5/19/2021	T3 - Long Term Projections	Perform background research for use in the PRIDCO 205 letter to support that PRIDCO owns the majority of Puerto Rico's industrial space and that they therefore serve as the rental rate market setter.	1.30	245.00	318.50
Meisel,Daniel	Staff	5/19/2021	T3 - Long Term Projections	Perform analysis reconciling the lease roll schedule with the 2021 PRIDCO fiscal plan rate card measure to set target revenue increases for the fiscal plan.	1.60	245.00	392.00
Mira,Francisco Jose	Senior Manager	5/19/2021	T3 - Long Term Projections	Review and amend Grant Administration Agreement, including consistency of defined terms and cross-references	1.60	720.00	1,152.00
Mira,Francisco Jose	Senior Manager	5/19/2021	T3 - Long Term Projections	Review and amend Grant Agreement, including section on Invoices and Payments	1.80	720.00	1,296.00
Mira,Francisco Jose	Senior Manager	5/19/2021	T3 - Long Term Projections	Review and amend Grant Agreement, including section on Termination for Convenience, Default, Assignment	2.10	720.00	1,512.00
Mira,Francisco Jose	Senior Manager	5/19/2021	T3 - Long Term Projections	Review and amend Grant Administration Agreement, including section on Grant Agreement, and Account	2.20	720.00	1,584.00
Mullins,Daniel R	Executive Director	5/19/2021	T3 - Long Term Projections	Prepare parameters to model opportunity zones and distressed zones for incorporating existing CFC locations	2.10	810.00	1,701.00
Mullins,Daniel R	Executive Director	5/19/2021	T3 - Long Term Projections	Prepare regulations to introduce market base valuation of manufacturing services to determine tax base for new products and incremental investment	2.60	810.00	2,106.00
Nagarajan,Snigdha	Staff	5/19/2021	T3 - Long Term Projections	Participate in call with S. Nagarajan (EY) and GDS to summarize changes in PRIDCO dashboard and incorporate the same in all versions	1.10	245.00	269.50
Nagarajan,Snigdha	Staff	5/19/2021	T3 - Long Term Projections	Data verification of reported values and cross validation with Park Summary files assembled by D Meisel (EY) in updated PRIDCO dashboard	1.80	245.00	441.00
Neziroski,David	Staff	5/19/2021	T3 - Fee Applications / Retention	Continue to prepare exhibit E for February	3.30	245.00	808.50
Panagiotakis,Sofia	Senior Manager	5/19/2021	T3 - Long Term Projections	Participate in call with R. Feldman (Ankura), J. Morrison (Ankura), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Ports.	0.60	720.00	432.00
Powell,Marc	Executive Director	5/19/2021	T3 - Long Term Projections	Review team progress on state and federal funding programs and provide comments	3.60	810.00	2,916.00
Powell,Marc	Executive Director	5/19/2021	T3 - Long Term Projections	Review team progress on grant agreement and provide comments	3.90	810.00	3,159.00
Ramirez,Aaron	Senior	5/19/2021	T3 - Long Term Projections	Task 3 - Integration of draft language into the report based on conversations with internal team	2.60	445.00	1,157.00
Ramirez,Aaron	Senior	5/19/2021	T3 - Long Term Projections	Task 3 - Integration of draft language into the report based on conversations with internal team	2.80	445.00	1,246.00
Ramirez,Aaron	Senior	5/19/2021	T3 - Long Term Projections	Task 3 - Integration of draft language into the report based on conversations with internal team	3.10	445.00	1,379.50
Ramirez,Jessica I.	Senior	5/19/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis for presentation of "Assumed Unavailable Cash" Information on 19/05/2021.	0.60	445.00	267.00
Ramirez,Jessica I.	Senior	5/19/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Ramirez (EY) to discuss updates related to the March 31, 2021, presentation as of 19/05/2021.	0.70	445.00	311.50
Ramirez,Jessica I.	Senior	5/19/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis for presentation of "Not Reviewed POA" Information on 19/05/2021.	0.70	445.00	311.50
Ramirez,Jessica I.	Senior	5/19/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis for presentation of "Sources of Cash" Information on 19/05/2021.	0.80	445.00	356.00
Ramirez,Jessica I.	Senior	5/19/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis for presentation of "Uses of Cash" Information on 19/05/2021.	0.90	445.00	400.50
Ramirez,Jessica I.	Senior	5/19/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis for presentation of "Public Corporation" Information on 19/05/2021.	1.50	445.00	667.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	5/19/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis for presentation of "Common Wealth" Information on 19/05/2021.	1.60	445.00	712.00
Sanchez-Riveron, Déborah	Staff	5/19/2021	T3 - Plan of Adjustment	Prepare draft email to Banco Santander to follow up on historical balances for Industrial Development Company as of 19/05/2021 for 3/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	5/19/2021	T3 - Plan of Adjustment	Prepare draft email to Citibank to follow up on historical balances for Industrial Development Company as of 19/05/2021 for 3/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	5/19/2021	T3 - Plan of Adjustment	Prepare draft email to First Bank to follow up on historical balances for Industrial Development Company as of 19/05/2021 for 3/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	5/19/2021	T3 - Plan of Adjustment	Prepare draft email to FOMB for information regarding Cooperative Development Commission funds for the March 31, 2021 reporting period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	5/19/2021	T3 - Plan of Adjustment	Prepare draft email to FOMB for information regarding Office for the Promotion of Human Development agency status for the March 31, 2021 reporting period.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	5/19/2021	T3 - Plan of Adjustment	Prepare draft email to US Bank to follow up on historical balances for Industrial Development Company as of 19/05/2021 for 3/31/2021 testing period cash balances requests.	0.20	245.00	49.00
Sanchez-Riveron, Déborah	Staff	5/19/2021	T3 - Plan of Adjustment	Prepare summary analysis request to Banco Popular to follow up on historical balances for Industrial Development Company as of 19/05/2021 for 3/31/2021 testing period cash balances requests.	0.30	245.00	73.50
Sanchez-Riveron, Déborah	Staff	5/19/2021	T3 - Plan of Adjustment	Prepare request to technology team with detailed parameters for additional supporting documentation to add to documentation production files supporting the 3/31/2021 Cash Balance Analysis.	0.40	245.00	98.00
Sanchez-Riveron, Déborah	Staff	5/19/2021	T3 - Plan of Adjustment	Review information provided via email from US Bank regarding Public Buildings Authority accounts for 3/31/2021 testing period cash balances requests.	0.70	245.00	171.50
Sanchez-Riveron, Déborah	Staff	5/19/2021	T3 - Plan of Adjustment	Prepare analysis of historical cash balances for Industrial Development Company accounts in response to counsel request.	1.70	245.00	416.50
Sanchez-Riveron, Déborah	Staff	5/19/2021	T3 - Plan of Adjustment	Review action items identified during quality review procedures as of 19/05/2021 of reporting workbook in preparation for March 31, 2021 cash balance report.	1.70	245.00	416.50
Sanchez-Riveron, Déborah	Staff	5/19/2021	T3 - Plan of Adjustment	Perform analysis of outstanding items from Banco Popular as of 19/05/2021 for 3/31/2021 testing period cash balances requests.	2.10	245.00	514.50
Santambrogio, Juan	Executive Director	5/19/2021	T3 - Plan of Adjustment	Participate in call with N Jaresko (FOMB) and Legislature representatives to discuss plan of adjustment terms. EY representatives: A Chepenik (EY), J Santambrogio (EY)	0.70	810.00	567.00
Santambrogio, Juan	Executive Director	5/19/2021	T3 - Long Term Projections	Review updated version of COFINA fiscal plan documents to be presented to Oversight Board	0.90	810.00	729.00
Sarna, Shavi	Senior Manager	5/19/2021	T3 - Long Term Projections	Participate in call with R. Feldman (Ankura), J. Morrison (Ankura), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Ports.	0.60	720.00	432.00
Stricklin, Todd	Senior	5/19/2021	T3 - Creditor Mediation Support	Redacted	0.70	405.00	283.50
Tague, Robert	Executive Director	5/19/2021	T3 - Creditor Mediation Support	Redacted	0.30	810.00	243.00
Tague, Robert	Executive Director	5/19/2021	T3 - Long Term Projections	Review PREPA pension related budget alternatives analysis	0.40	810.00	324.00
Tague, Robert	Executive Director	5/19/2021	T3 - Long Term Projections	Review proposed legislation on tax revenues regarding personal property	0.60	810.00	486.00
Venkatramanan, Siddhu	Manager	5/19/2021	T3 - Plan of Adjustment	Update fields within the Relativity workspace to implement changes for the 03/31/2021 testing period as of 019/05/2021	1.60	595.00	952.00
Yang, Tianyi	Manager	5/19/2021	T3 - Long Term Projections	Draft summary for section on federal funding programs for Task 3	1.60	595.00	952.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Yang,Tianyi	Manager	5/19/2021	T3 - Long Term Projections	Continue to do additional research state funding programs and update key takeaways for Task 3	1.90	595.00	1,130.50
Yodice, Frank	Senior	5/19/2021	T3 - Long Term Projections	Update ARP Lost Revenue calculation with historical data from the Agricultural Insurance Corporation	0.10	445.00	44.50
Yodice, Frank	Senior	5/19/2021	T3 - Long Term Projections	Prepare email to C. Ruiz (FOMB) further detailing the revenue data we need to determine ARP Lost Revenue eligibility	0.20	445.00	89.00
Yodice, Frank	Senior	5/19/2021	T3 - Long Term Projections	Update COVID relief spending data with new information from HHS TAGGS site	0.20	445.00	89.00
Yodice, Frank	Senior	5/19/2021	T3 - Long Term Projections	Update ARP Lost Revenue file and calculations with revenue data from the Administration de Terrenos (Land Authority of Puerto Rico)	0.30	445.00	133.50
Yodice, Frank	Senior	5/19/2021	T3 - Long Term Projections	Update COVID relief spending and prepare a breakdown of allocations and spending from CRRSA	0.30	445.00	133.50
Yodice, Frank	Senior	5/19/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), F Yodice (EY) regarding status of collection of agency and public corporation level lost revenue data for ARP funding.	0.60	445.00	267.00
Yodice, Frank	Senior	5/19/2021	T3 - Long Term Projections	Update ARP Lost Revenue model with calendar year data from AAFAF financial reports for PRASA, PREPA, UPR	1.10	445.00	489.50
Yodice, Frank	Senior	5/19/2021	T3 - Long Term Projections	Update ARP Lost Revenue model with calendar year data from AAFAF Component Unit Reports	1.30	445.00	578.50
Yodice, Frank	Senior	5/19/2021	T3 - Long Term Projections	Research the Abriendo Caminos project along with text from the US Treasury's Interim Final Rule on State and Local funding, to determine whether the project would be eligible for lost revenue funding under ARP	2.80	445.00	1,246.00
Zhao, Leqi	Senior	5/19/2021	T3 - Long Term Projections	Prepare slides of geospatial maps of CFC companies with distressed zone as well as opportunity zone for GILTI tax geospatial analysis	1.20	445.00	534.00
Zhao, Leqi	Senior	5/19/2021	T3 - Long Term Projections	Prepare opportunity zone data in Census tract for GILTI tax geospatial analysis	2.20	445.00	979.00
Zhao, Leqi	Senior	5/19/2021	T3 - Long Term Projections	Prepare geospatial maps of CFC companies with distressed zone as well as opportunity zone for GILTI tax geospatial analysis	2.30	445.00	1,023.50
Zhao, Leqi	Senior	5/19/2021	T3 - Long Term Projections	Prepare geospatial maps of CFC companies with distressed zone for GILTI tax geospatial analysis	2.30	445.00	1,023.50
Almbaid, Nahla	Staff	5/20/2021	T3 - Long Term Projections	Download and update USDOL UI unemployment insurance data	1.70	245.00	416.50
Angus, Barbara	Partner/Principal	5/20/2021	T3 - Long Term Projections	Prepare revised proposed response to GILTI approach	1.10	870.00	957.00
Ban, Menuka	Manager	5/20/2021	T3 - Long Term Projections	Finalize Real estate support deck with D. Berger (EY) and A. Kebhaj (EY)	0.40	595.00	238.00
Ban, Menuka	Manager	5/20/2021	T3 - Long Term Projections	Review GILTI slides and Global minimum tax potential responses deck to Natalie with OZ and distressed zones	0.80	595.00	476.00
Barati Stec, Izabella	Manager	5/20/2021	T3 - Long Term Projections	Review Act 169 Fiscal note on housing promotion	0.40	595.00	238.00
Barati Stec, Izabella	Manager	5/20/2021	T3 - Long Term Projections	Review PS 325 Fiscal note on housing promotion	0.60	595.00	357.00
Barati Stec, Izabella	Manager	5/20/2021	T3 - Long Term Projections	Collect information on overlaps between hacienda strategic plan and slide deck on doing business	1.20	595.00	714.00
Barati Stec, Izabella	Manager	5/20/2021	T3 - Long Term Projections	Review ground freight rate analysis by the Advantage Group preparing road map for freight regulation analysis	1.60	595.00	952.00
Barati Stec, Izabella	Manager	5/20/2021	T3 - Long Term Projections	Review slide deck on doing business for consistency	1.60	595.00	952.00
Barati Stec, Izabella	Manager	5/20/2021	T3 - Long Term Projections	Prepare summary tables on Act 60 amendments affecting property taxes and other legislations relating to property taxes	2.90	595.00	1,725.50
Berger, Daniel L.	Manager	5/20/2021	T3 - Long Term Projections	Prepare table of Act 154 estimates as part of the GILTI analysis	0.60	595.00	357.00
Berger, Daniel L.	Manager	5/20/2021	T3 - Long Term Projections	Update the EITC output after review of EITC code provided by analyst	0.80	595.00	476.00
Berger, Daniel L.	Manager	5/20/2021	T3 - Long Term Projections	Provide feedback on methodology of the GIS trying to map CFCs in Puerto Rico to census tracts that would be labeled as "distressed zones"	1.10	595.00	654.50
Berger, Daniel L.	Manager	5/20/2021	T3 - Long Term Projections	Identify potential errors in Hacienda spreadsheets to notify the Hacienda modeling team that they might need to update estimates	1.30	595.00	773.50
Berger, Daniel L.	Manager	5/20/2021	T3 - Long Term Projections	Research state work requirements for memo on best practices	1.60	595.00	952.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Berger, Daniel L.	Manager	5/20/2021	T3 - Long Term Projections	Review underlying STATA code for the EITC estimates - primary analyst is going away need to fully understand the production code to update estimates to produce new estimates for Hacienda (as requested)	2.60	595.00	1,547.00
Burr, Jeremy	Manager	5/20/2021	T3 - Long Term Projections	Participate in discussion with E Heath (EY) and J Burr (EY) regarding the PRIDCO revenue rent build for the fiscal plan	0.30	595.00	178.50
Burr, Jeremy	Manager	5/20/2021	T3 - Long Term Projections	Prepare summary of the number of PRIDCO pensioners to update the PRIDCO fiscal plan	0.30	595.00	178.50
Burr, Jeremy	Manager	5/20/2021	T3 - Long Term Projections	Prepare revised bridge from the 2020 PRIDCO fiscal plan to the 2021 PRIDCO fiscal plan to support presentations to the Oversight Board	0.50	595.00	297.50
Burr, Jeremy	Manager	5/20/2021	T3 - Long Term Projections	Provide guidance on updating certain mapping exhibits in the PRIDCO fiscal plan highlighting the rate card zones	0.60	595.00	357.00
Burr, Jeremy	Manager	5/20/2021	T3 - Long Term Projections	Prepare final version of the 2021 PRIDCO fiscal plan to be reviewed and shared	0.70	595.00	416.50
Burr, Jeremy	Manager	5/20/2021	T3 - Long Term Projections	Prepare revised bridge from the Gov't submission of the 2021 PRIDCO fiscal plan to the FOMB forthcoming certification to support presentations to the Oversight Board	0.80	595.00	476.00
Burr, Jeremy	Manager	5/20/2021	T3 - Long Term Projections	Review responses from PRIDCO regarding fiscal plan due diligence questions	0.80	595.00	476.00
Burr, Jeremy	Manager	5/20/2021	T3 - Long Term Projections	Participate in working meeting with V Chemtob (EY) and J Burr (EY) to walk through the 2021 PRIDCO fiscal plan update requested from Natalie Jaresko	0.90	595.00	535.50
Burr, Jeremy	Manager	5/20/2021	T3 - Long Term Projections	Prepare revised exhibits for the 2021 fiscal plan narrative based on changes required by Natalie Jaresko	1.10	595.00	654.50
Burr, Jeremy	Manager	5/20/2021	T3 - Long Term Projections	Participate in working session with V Bernal (FOMB), A Lopez (FOMB), V Chemtob (EY), J Burr (EY), and J Matla (EY) to make changes to the PRIDCO fiscal plan document	1.30	595.00	773.50
Burr, Jeremy	Manager	5/20/2021	T3 - Long Term Projections	Prepare revised slides to be presented to the Oversight Board based on changed to the 2021 PRIDCO fiscal plan suggested by Natalie Jaresko	1.90	595.00	1,130.50
Burr, Jeremy	Manager	5/20/2021	T3 - Long Term Projections	Prepare revisions to the 2021 Fiscal Plan narrative based on content changes requested by Natalie Jaresko	1.90	595.00	1,130.50
Campbell, Nnaji-Semayi	Senior	5/20/2021	T3 - Long Term Projections	Research future state data points on service requirements	2.40	445.00	1,068.00
Canter, Matthew Alan	Manager	5/20/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY), M Canter (EY), D Edwards (EY) and M Magrans (EY) to review scoping and budget for the PRIDCO capex study.	0.20	595.00	119.00
Canter, Matthew Alan	Manager	5/20/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and M Canter (EY) to refine methodology related to the scoping and budget for the PRIDCO capex study.	0.50	595.00	297.50
Canter, Matthew Alan	Manager	5/20/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY), V Chemtob (EY) and M Canter (EY) to refine and review methodology related to the scoping and budget for the PRIDCO capex study.	0.60	595.00	357.00
Chan, Jonathan	Manager	5/20/2021	T3 - Plan of Adjustment	Prepare request to Proskauer for additional information required for complete 03/31/2021 reporting.	0.10	595.00	59.50
Chan, Jonathan	Manager	5/20/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY) and D. Mairena (EY) to discuss review of the document production for December 31, 2020 balances as of 20/05/2021.	0.40	595.00	238.00
Chan, Jonathan	Manager	5/20/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY) and J. Ramirez (EY) to discuss status on outstanding items related to the March 31, 2021, presentation as of 20/05/2021.	0.40	595.00	238.00
Chan, Jonathan	Manager	5/20/2021	T3 - Plan of Adjustment	Review production listing of source documents supporting the March 31, 2021, balance update report as of 020/05/2021.	0.90	595.00	535.50
Chan, Jonathan	Manager	5/20/2021	T3 - Plan of Adjustment	Update analysis of Public Buildings Authority Unrestricted balance due to change in analysis for Public Corporations with their own fiscal plan in the Plan of Adjustment as of the March 31, 2021, reporting period.	1.40	595.00	833.00
Chan, Jonathan	Manager	5/20/2021	T3 - Plan of Adjustment	Prepare analysis of additional information pending from external parties for complete 03/31/2021 reporting.	2.20	595.00	1,309.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	5/20/2021	T3 - Plan of Adjustment	Review additional changes made as of 020/05/2021 to the cash balance update report for the March 31, 2021, reporting period.	2.20	595.00	1,309.00
Chan,Jonathan	Manager	5/20/2021	T3 - Plan of Adjustment	Review additional changes made as of 020/05/2021 to the cash balance reporting workbook for the March 31, 2021, reporting period to capture all required balances.	2.60	595.00	1,547.00
Chawla,Sonia	Manager	5/20/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Ramirez (EY) to discuss updates related to the March 31, 2021, reporting workbook as of 20/05/2021.	0.20	595.00	119.00
Chawla,Sonia	Manager	5/20/2021	T3 - Plan of Adjustment	Perform additional quality review over the updated 03/31/2021 testing period draft presentation for the Board on 020/05/2021.	0.90	595.00	535.50
Chawla,Sonia	Manager	5/20/2021	T3 - Plan of Adjustment	Perform quality review over external version of supporting workbook for the 03/31/2021 cash balance presentation to share with counsel, as of 020/05/2021.	0.90	595.00	535.50
Chawla,Sonia	Manager	5/20/2021	T3 - Plan of Adjustment	Perform additional quality review of the cash balances reporting workbook analysis updated as of 020/05/2021 to ensure all recent changes were captured.	1.70	595.00	1,011.50
Chawla,Sonia	Manager	5/20/2021	T3 - Plan of Adjustment	Perform quality review over updated Exhibit J of the Debtor's Cash Section of the POA DS on 020/05/2021 with cash balances as of the 03/31/2021 testing period.	1.70	595.00	1,011.50
Chemtob,Victor	Senior Manager	5/20/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY) and A Chepenik (EY) to discuss PRIDCO fiscal plan revisions based on N Jaresko (FOMB) feedback	0.40	720.00	288.00
Chemtob,Victor	Senior Manager	5/20/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY), V Chemtob (EY) and M Canter (EY) to refine and review methodology related to the scoping and budget for the PRIDCO capex study.	0.60	720.00	432.00
Chemtob,Victor	Senior Manager	5/20/2021	T3 - Long Term Projections	Participate in working meeting with V Chemtob (EY) and J Burr (EY) to walk through the 2021 PRIDCO fiscal plan update requested from Natalie Jaresko	0.90	720.00	648.00
Chemtob,Victor	Senior Manager	5/20/2021	T3 - Long Term Projections	Review and edit debt sustainability section within PRIDCO fiscal plan based on comments from Natalie Jaresko	0.90	720.00	648.00
Chemtob,Victor	Senior Manager	5/20/2021	T3 - Long Term Projections	Review and analyze responses to fiscal plan related questions from PRIDCO staff	1.10	720.00	792.00
Chemtob,Victor	Senior Manager	5/20/2021	T3 - Long Term Projections	Review and edit revised real estate portfolio section within PRIDCO fiscal plan based on comments from Natalie Jaresko	1.10	720.00	792.00
Chemtob,Victor	Senior Manager	5/20/2021	T3 - Long Term Projections	Review and provide comments on revised PRIDCO fiscal plan presentation materials based on comments from Natalie Jaresko	1.20	720.00	864.00
Chemtob,Victor	Senior Manager	5/20/2021	T3 - Long Term Projections	Participate in working session with V Bernal (FOMB), A Lopez (FOMB), V Chemtob (EY), J Burr (EY), and J Matla (EY) to make changes to the PRIDCO fiscal plan document	1.30	720.00	936.00
Chemtob,Victor	Senior Manager	5/20/2021	T3 - Long Term Projections	Review and edit revised fiscal measures section within PRIDCO fiscal plan based on comments from Natalie Jaresko	1.90	720.00	1,368.00
Chemtob,Victor	Senior Manager	5/20/2021	T3 - Long Term Projections	Review and edit revised strategic initiatives section within PRIDCO fiscal plan based on comments from Natalie Jaresko	1.90	720.00	1,368.00
Chepenik,Adam Brandon	Partner/Principal	5/20/2021	T3 - Long Term Projections	Participate in call with V Chemtob (EY) and A Chepenik (EY) to discuss PRIDCO fiscal plan revisions based on N Jaresko (FOMB) feedback	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	5/20/2021	T3 - Long Term Projections	Continue to update PRIDCO real estate materials	0.90	870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	5/20/2021	T3 - Long Term Projections	Continue to prepare and finalize updated GILTI materials for board discussion	1.90	870.00	1,653.00
Edwards,Daniel	Manager	5/20/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY), M Canter (EY), D Edwards (EY) and M Magrans (EY) to review scoping and budget for the PRIDCO capex study.	0.20	595.00	119.00
Edwards,Daniel	Manager	5/20/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and D Edwards (EY) to discuss findings related to pricing estimates for contracting 3rd parties for the capex study.	0.30	595.00	178.50
Edwards,Daniel	Manager	5/20/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and D Edwards (EY) to update scoping and budget for the PRIDCO capex study and discuss rent zoning map edits.	0.40	595.00	238.00
Gelfond,Hilary	Staff	5/20/2021	T3 - Long Term Projections	Prepare CFC analysis to highlight companies that receive Act 154 benefits	1.20	245.00	294.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Gelfond,Hilary	Staff	5/20/2021	T3 - Long Term Projections	Report the results of the EITC analysis and compare fiscal costs across models	1.30	245.00	318.50
Gelfond,Hilary	Staff	5/20/2021	T3 - Long Term Projections	Calculate the size of the tax credit needed to offset change to intangible income in international tax system	2.90	245.00	710.50
Gelfond,Hilary	Staff	5/20/2021	T3 - Long Term Projections	Model potential fiscal impact of expanding the EITC in Puerto Rico using parameters detailed by Hacienda and the PR Senate	2.90	245.00	710.50
Gelfond,Hilary	Staff	5/20/2021	T3 - Long Term Projections	Report the results of the CFC analysis into slides for a presentation to the Board	2.90	245.00	710.50
Good JR,Clark E	Manager	5/20/2021	T3 - Creditor Mediation Support	Redacted	0.20	519.00	103.80
Good JR,Clark E	Manager	5/20/2021	T3 - Creditor Mediation Support	Redacted	0.30	519.00	155.70
Good JR,Clark E	Manager	5/20/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR,Clark E	Manager	5/20/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR,Clark E	Manager	5/20/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Good JR,Clark E	Manager	5/20/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Good JR,Clark E	Manager	5/20/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR,Clark E	Manager	5/20/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR,Clark E	Manager	5/20/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR,Clark E	Manager	5/20/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR,Clark E	Manager	5/20/2021	T3 - Creditor Mediation Support	Redacted	1.20	519.00	622.80
Good JR,Clark E	Manager	5/20/2021	T3 - Long Term Projections	Revise Act 80 high level analysis slides based on feedback from N Jaresko (FOMB)	1.40	519.00	726.60
Good JR,Clark E	Manager	5/20/2021	T3 - Creditor Mediation Support	Redacted	1.60	519.00	830.40
Good JR,Clark E	Manager	5/20/2021	T3 - Creditor Mediation Support	Redacted	2.10	519.00	1,089.90
Heath,Emma	Senior Manager	5/20/2021	T3 - Long Term Projections	Participate in discussion with E Heath (EY) and J Burr (EY) regarding the PRIDCO revenue rent build for the fiscal plan	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/20/2021	T3 - Long Term Projections	Review agency collection breakdown data provided by Conway.	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/20/2021	T3 - Long Term Projections	Review data provided by Conway McKenzie related to slot machine and room tax revenues	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/20/2021	T3 - Long Term Projections	Review data provided by FOMB for Dept of Justice revenues.	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/20/2021	T3 - Long Term Projections	Review data provided by FOMB for Gaming commission revenues.	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/20/2021	T3 - Long Term Projections	Review data provided by FOMB for School of Plastic arts revenues.	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/20/2021	T3 - Long Term Projections	Review data provided by FOMB for Dept of Treasury revenues.	0.50	720.00	360.00
Heath,Emma	Senior Manager	5/20/2021	T3 - Long Term Projections	Prepare summary of PR HEERF III allocation for M. Lopez (FOMB).	0.70	720.00	504.00
Kebhaj,Suhaib	Senior	5/20/2021	T3 - Long Term Projections	Prepare guidance on retrieving deflator several deflator /price series for analysis of health sector	0.40	445.00	178.00
Kebhaj,Suhaib	Senior	5/20/2021	T3 - Long Term Projections	Prepare matrix of hacienda strategic plan objectives	2.20	445.00	979.00
Kebhaj,Suhaib	Senior	5/20/2021	T3 - Long Term Projections	Review Hacienda strategic plan and provide high level summary	2.60	445.00	1,157.00
Kebhaj,Suhaib	Senior	5/20/2021	T3 - Long Term Projections	Analyze Hacienda strategic Plan and look for overlap with FOMB fiscal plan action items on doing business	2.80	445.00	1,246.00
Knapp,Nicole Penelope	Senior	5/20/2021	T3 - Long Term Projections	Research available data that may provide more insight into sub-sector recovery efforts in employment	0.80	445.00	356.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Knapp,Nicole Penelope	Senior	5/20/2021	T3 - Long Term Projections	Update unemployment workbook to reflect weekly unemployment claims released 5/20 by US Dept. of Labor	1.20	445.00	534.00
Knapp,Nicole Penelope	Senior	5/20/2021	T3 - Long Term Projections	Prepare graphs for Monthly Economic Update reflecting sub-sector employment analysis in construction, manufacturing, leisure and hospitality, and education and health services	1.60	445.00	712.00
Knapp,Nicole Penelope	Senior	5/20/2021	T3 - Long Term Projections	Analyze data on Employees, Hours, and Earning survey from USDOL for construction, manufacturing, leisure and hospitality, and education and health services	2.60	445.00	1,157.00
Latham,Willow Genevieve	Senior	5/20/2021	T3 - Long Term Projections	Participate call with F. Mira (EY) and W. Latham (EY) to discuss outstanding items to draft in GAA, including in Appendix Scope of Services	0.90	445.00	400.50
Latham,Willow Genevieve	Senior	5/20/2021	T3 - Long Term Projections	Participate call with F. Mira (EY) and W. Latham (EY) to discuss outstanding items to draft in GAA, including in sections of Grant Agreement, Account, Schedule updates	2.10	445.00	934.50
Latham,Willow Genevieve	Senior	5/20/2021	T3 - Long Term Projections	Review and updates to revised Schedule and Termination provisions of draft GAA	2.60	445.00	1,157.00
Lavrov,Eugene	Senior Manager	5/20/2021	T3 - Long Term Projections	Review comments and updates on GILTI	0.80	720.00	576.00
Lavrov,Eugene	Senior Manager	5/20/2021	T3 - Long Term Projections	Review Tax Plan presentation and proposed updates	1.20	720.00	864.00
Levy,Sheva R	Partner/Principal	5/20/2021	T3 - Long Term Projections	Review provisions of SR 32 related to Act 80 implementation	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	5/20/2021	T3 - Long Term Projections	Review additional supporting documentation needed for PREPA fiscal plan	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/20/2021	T3 - Creditor Mediation Support	Redacted	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	5/20/2021	T3 - Creditor Mediation Support	Redacted	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	5/20/2021	T3 - Long Term Projections	Review updates to deck summarizing AAFAF analysis of Act 80 costs, based on FOMB comments	1.70	721.00	1,225.70
Levy,Sheva R	Partner/Principal	5/20/2021	T3 - Plan of Adjustment	Review assumptions needed to calculate claim amount for various plan of adjustment pension classes	2.30	721.00	1,658.30
Mackie,James	Executive Director	5/20/2021	T3 - Long Term Projections	Amend slide deck for FOMB on GILTI problems and replacement for Puerto Rico	0.70	810.00	567.00
Mackie,James	Executive Director	5/20/2021	T3 - Long Term Projections	Prepare QUEST estimate of credit parameters to offset GILTI	0.70	810.00	567.00
Magrans,Michael J.	Partner/Principal	5/20/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY), M Canter (EY), D Edwards (EY) and M Magrans (EY) to review scoping and budget for the PRIDCO capex study.	0.20	870.00	174.00
Mairena,Daisy	Staff	5/20/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY) and D. Mairena (EY) to discuss review of the document production for December 31, 2020 balances as of 20/05/2021.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/20/2021	T3 - Plan of Adjustment	Review bank account information related to cash balances received on 020/05/2021 for Trade and Export Company for the March 31, 2021 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/20/2021	T3 - Plan of Adjustment	Update account holder tracker to include reason for significant balance changes for the 03/31/2021 reporting period as of 05/20/21.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/20/2021	T3 - Plan of Adjustment	Review bank account confirmation workbooks provided by account holders as of 05/20/21 for the March 31, 2021 testing period to ensure all information is obtained.	1.10	245.00	269.50
Mairena,Daisy	Staff	5/20/2021	T3 - Plan of Adjustment	Perform analysis as of 020/05/2021, to include within list to be shared with counsel, identifying source documentation supporting restriction classifications for Office of Court Administration accounts for the 03/31/2021 reporting period.	1.20	245.00	294.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mairena,Daisy	Staff	5/20/2021	T3 - Plan of Adjustment	Prepare additional updates to the analysis of source documentation supporting the amendment to the POA DS with updated 12/31/2020 cash balances, as of 05/20/21, to incorporate additional supporting account status documentation.	2.30	245.00	563.50
Matla,Jonathan	Senior	5/20/2021	T3 - Long Term Projections	Participate in working session with V Bernal (FOMB), A Lopez (FOMB), V Chemtob (EY), J Burr (EY), and J Matla (EY) to make changes to the PRIDCO fiscal plan document	1.30	445.00	578.50
Matla,Jonathan	Senior	5/20/2021	T3 - Long Term Projections	Replicate map of Puerto Rico showing color coded zones for property development to be used in the PRIDCO fiscal plan document	2.70	445.00	1,201.50
Meisel,Daniel	Staff	5/20/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY), M Canter (EY), D Edwards (EY) and M Magrans (EY) to review scoping and budget for the PRIDCO capex study.	0.20	245.00	49.00
Meisel,Daniel	Staff	5/20/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and D Edwards (EY) to discuss findings related to pricing estimates for contracting 3rd parties for the capex study.	0.30	245.00	73.50
Meisel,Daniel	Staff	5/20/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and D Edwards (EY) to update scoping and budget for the PRIDCO capex study and discuss rent zoning map edits.	0.40	245.00	98.00
Meisel,Daniel	Staff	5/20/2021	T3 - Long Term Projections	Perform additional research on pricing estimates for 3rd party contractors for the PRIDCO capex study.	0.40	245.00	98.00
Meisel,Daniel	Staff	5/20/2021	T3 - Long Term Projections	Coordinate with and sent emails to various team members to create a reformatted version of the PRIDCO rental target zoning map.	0.50	245.00	122.50
Meisel,Daniel	Staff	5/20/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY) and M Canter (EY) to refine methodology related to the scoping and budget for the PRIDCO capex study.	0.50	245.00	122.50
Meisel,Daniel	Staff	5/20/2021	T3 - Long Term Projections	Participate in call with D Meisel (EY), V Chemtob (EY) and M Canter (EY) to refine and review methodology related to the scoping and budget for the PRIDCO capex study.	0.60	245.00	147.00
Meisel,Daniel	Staff	5/20/2021	T3 - Long Term Projections	Update the PRIDCO 205 letter to add in content related to upside potential for revenue growth from setting rents at market, identify the opportunity to encourage new development through increasing portfolio rents, and highlight the total outstanding receivables.	1.20	245.00	294.00
Meisel,Daniel	Staff	5/20/2021	T3 - Long Term Projections	Prepare and review scope for the PRIDCO capex study.	1.30	245.00	318.50
Meisel,Daniel	Staff	5/20/2021	T3 - Long Term Projections	Perform analysis highlight the incremental revenue potential that could be generated by setting rents at market rates for PRIDCO.	2.10	245.00	514.50
Meisel,Daniel	Staff	5/20/2021	T3 - Long Term Projections	Perform and refined analysis scoping key assets to prioritize for the PRIDCO capex study, ensuring that the list was mutually exclusive and collectively exhaustive and included all vacant/non-cash flow generating properties and at least one property from each business park.	2.60	245.00	637.00
Mira,Francisco Jose	Senior Manager	5/20/2021	T3 - Long Term Projections	Participate call with F. Mira (EY) and W. Latham (EY) to discuss outstanding items to draft in GAA, including in Appendix Scope of Services	0.90	720.00	648.00
Mira,Francisco Jose	Senior Manager	5/20/2021	T3 - Long Term Projections	Participate call with F. Mira (EY) and W. Latham (EY) to discuss outstanding items to draft in GAA, including in sections of Grant Agreement, Account, Schedule updates	2.10	720.00	1,512.00
Mullins,Daniel R	Executive Director	5/20/2021	T3 - Long Term Projections	Prepare estimate of potential value of sale of Commonwealth real-estate (both proceeds and property tax flow)	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	5/20/2021	T3 - Long Term Projections	Review state work requirements for public assistance to extrapolate lessons to Puerto Rico's possible application to SNAP	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	5/20/2021	T3 - Long Term Projections	Prepare finalized Regulation 7970 language to incorporate production	1.70	810.00	1,377.00
Mullins,Daniel R	Executive Director	5/20/2021	T3 - Long Term Projections	Review the required distribution of tax credits to offset implied GILTI taxes	1.80	810.00	1,458.00
Mullins,Daniel R	Executive Director	5/20/2021	T3 - Long Term Projections	Prepare slide deck for presentation to FOMB board on GILTI tax credit offsets	1.90	810.00	1,539.00
Mullins,Daniel R	Executive Director	5/20/2021	T3 - Long Term Projections	Amend Regulation 7970 language to eliminate definitions of "new" products and "new" production	2.40	810.00	1,944.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nagarajan,Snigdha	Staff	5/20/2021	T3 - Long Term Projections	Review zoning map into PRIDCO dashboard	0.70	245.00	171.50
Nagarajan,Snigdha	Staff	5/20/2021	T3 - Long Term Projections	Explore ArcGIS online to incorporate zone names to the map for use	0.80	245.00	196.00
Nagarajan,Snigdha	Staff	5/20/2021	T3 - Long Term Projections	Make edits requested by D Meisel (EY) to the zoning map- boundary lining, changing base map, adding features	1.00	245.00	245.00
Nagarajan,Snigdha	Staff	5/20/2021	T3 - Long Term Projections	Update municipality to zone mapping based on updated PRIDCO zoning map	1.60	245.00	392.00
Nagarajan,Snigdha	Staff	5/20/2021	T3 - Long Term Projections	Prepare first draft of updated map using PowerBI filled map feature- lacking boundary lining	1.80	245.00	441.00
Nagarajan,Snigdha	Staff	5/20/2021	T3 - Long Term Projections	Prepare new version of map using PowerBI Arc GIS feature including boundary linings for municipality, zone mapping by color and waterways	2.20	245.00	539.00
Neziroski,David	Staff	5/20/2021	T3 - Fee Applications / Retention	Continue preparing exhibit E for February	2.70	245.00	661.50
Panagiotakis,Sofia	Senior Manager	5/20/2021	T3 - Creditor Mediation Support	Redacted	1.60	720.00	1,152.00
Powell,Marc	Executive Director	5/20/2021	T3 - Long Term Projections	Continue to research state funding programs	1.10	810.00	891.00
Ramirez,Aaron	Senior	5/20/2021	T3 - Long Term Projections	Review of Service Provider and Broadband Technology Procurement Precedents for Task 3 to include notes	4.40	445.00	1,958.00
Ramirez,Jessica I.	Senior	5/20/2021	T3 - Plan of Adjustment	Participate in call with S. Chawla (EY) and J. Ramirez (EY) to discuss updates related to the March 31, 2021, reporting workbook as of 20/05/2021.	0.20	445.00	89.00
Ramirez,Jessica I.	Senior	5/20/2021	T3 - Plan of Adjustment	Participate in call with J. Chan (EY) and J. Ramirez (EY) to discuss status on outstanding items related to the March 31, 2021, presentation as of 20/05/2021.	0.40	445.00	178.00
Ramirez,Jessica I.	Senior	5/20/2021	T3 - Plan of Adjustment	Review bank account information related to new/closed accounts received on 020/05/2021 for Department of Treasury for the 03/31/2021 testing period.	1.30	445.00	578.50
Ramirez,Jessica I.	Senior	5/20/2021	T3 - Plan of Adjustment	Review bank account information related to agencies under the Department of Treasury received on 020/05/2021 for the 03/31/2021 testing period.	1.40	445.00	623.00
Ramirez,Jessica I.	Senior	5/20/2021	T3 - Plan of Adjustment	Update the external version of supporting workbook for the 03/31/2021 cash balance presentation, as of 020/05/2021.	1.80	445.00	801.00
Ramirez,Jessica I.	Senior	5/20/2021	T3 - Plan of Adjustment	Prepare external version of supporting workbook for the 03/31/2021 cash balance presentation to share with counsel, as of 020/05/2021.	1.90	445.00	845.50
Rubin,Joshua A.	Staff	5/20/2021	T3 - Long Term Projections	Convert 2020 Strategic Plan from Spanish to English	1.20	245.00	294.00
Sanchez-Riveron,Déborah	Staff	5/20/2021	T3 - Plan of Adjustment	Update Relativity restriction classifications per analysis of restriction categories for March 31, 2021 reporting period	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	5/20/2021	T3 - Plan of Adjustment	Perform reconciliation analysis of restriction categories for inventory of account as of 3/31/2021 and as of 12/31/2019 in preparation for March 31, 2021 cash balance report.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	5/20/2021	T3 - Plan of Adjustment	Perform reconciliation analysis of restriction categories for inventory of account as of 3/31/2021 and as of 12/31/2020 in preparation for March 31, 2021 cash balance report.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	5/20/2021	T3 - Plan of Adjustment	Perform reconciliation analysis of restriction categories for inventory of account as of 3/31/2021 and as of 3/31/2020 in preparation for March 31, 2021 cash balance report.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	5/20/2021	T3 - Plan of Adjustment	Perform reconciliation analysis of restriction categories for inventory of account as of 3/31/2021 and as of 6/30/2019 in preparation for March 31, 2021 cash balance report.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	5/20/2021	T3 - Plan of Adjustment	Perform reconciliation analysis of restriction categories for inventory of account as of 3/31/2021 and as of 6/30/2020 in preparation for March 31, 2021 cash balance report.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	5/20/2021	T3 - Plan of Adjustment	Perform reconciliation analysis of restriction categories for inventory of account as of 3/31/2021 and as of 9/30/2019 in preparation for March 31, 2021 cash balance report.	0.60	245.00	147.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	5/20/2021	T3 - Plan of Adjustment	Perform reconciliation analysis of restriction categories for inventory of account as of 3/31/2021 and as of 9/30/2020 in preparation for March 31, 2021 cash balance report.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	5/20/2021	T3 - Plan of Adjustment	Perform analysis of restriction categories for inventory of account as of 3/31/2021 per Relativity and per reporting workbook in preparation for March 31, 2021 cash balance report.	0.80	245.00	196.00
Sanchez-Riveron,Déborah	Staff	5/20/2021	T3 - Plan of Adjustment	Update AAFAF reconciliation with newly obtained information received regarding Public Finance Corporation accounts in preparation for March 31, 2021 cash balance report.	0.80	245.00	196.00
Sanchez-Riveron,Déborah	Staff	5/20/2021	T3 - Plan of Adjustment	Perform analysis over 3/31/2021 testing period cash balances for Title III agencies to assess impact on accounts outside of 95% threshold for restrictions testing.	2.20	245.00	539.00
Santambrogio,Juan	Executive Director	5/20/2021	T3 - Long Term Projections	Review analysis of Sales and Use projected overperformance with potential CVI payments being triggered at the request of board member	1.10	810.00	891.00
Santambrogio,Juan	Executive Director	5/20/2021	T3 - Plan of Adjustment	Review updated version of 30 year cash projections assuming 2021 FP projections and current POA terms	2.20	810.00	1,782.00
Santambrogio,Juan	Executive Director	5/20/2021	T3 - Long Term Projections	Prepare analysis of projected revenues and fiscal plan surplus after POA obligations for executive director	2.40	810.00	1,944.00
Soutendijk,Tyler	Staff	5/20/2021	T3 - Long Term Projections	Update Google Trends indicators for May Monthly Economic Update	0.40	245.00	98.00
Soutendijk,Tyler	Staff	5/20/2021	T3 - Long Term Projections	Update Hotel Revenue indicators for May Monthly Economic Update	0.60	245.00	147.00
Soutendijk,Tyler	Staff	5/20/2021	T3 - Long Term Projections	Update Discover Puerto Rico and AirDNA indicators for May Monthly Economic Update	0.80	245.00	196.00
Soutendijk,Tyler	Staff	5/20/2021	T3 - Long Term Projections	Update Puerto Rico Development Bank indicators for May Monthly Economic Update	0.80	245.00	196.00
Soutendijk,Tyler	Staff	5/20/2021	T3 - Long Term Projections	Prepare Real Time Indicator dashboard in May Monthly Economic Update with new data	0.90	245.00	220.50
Soutendijk,Tyler	Staff	5/20/2021	T3 - Long Term Projections	Update Apple Mobility, Homebase, and Insured Unemployment indicators for May Monthly Economic Update	0.90	245.00	220.50
Tague,Robert	Executive Director	5/20/2021	T3 - Creditor Mediation Support	Redacted	0.70	810.00	567.00
Tague,Robert	Executive Director	5/20/2021	T3 - Creditor Mediation Support	Redacted	0.80	810.00	648.00
Tague,Robert	Executive Director	5/20/2021	T3 - Creditor Mediation Support	Redacted	0.90	810.00	729.00
Tan,Riyandi	Manager	5/20/2021	T3 - Creditor Mediation Support	Redacted	0.70	595.00	416.50
Tan,Riyandi	Manager	5/20/2021	T3 - Creditor Mediation Support	Redacted	0.90	595.00	535.50
Tan,Riyandi	Manager	5/20/2021	T3 - Creditor Mediation Support	Redacted	1.30	595.00	773.50
Thomas,Richard I	Partner/Principal	5/20/2021	T3 - Plan of Adjustment	Perform additional executive quality review of the cash balances reporting workbook analysis as of 020/05/2021 in support of the 03/31/2021 reporting period.	1.80	870.00	1,566.00
Venkatramanan,Siddhu	Manager	5/20/2021	T3 - Plan of Adjustment	Perform analysis to identify action items after updates are implemented to the Relativity testing platform, to ensure accurate testing of account balances as of 020/05/2021	2.20	595.00	1,309.00
Yodice,Frank	Senior	5/20/2021	T3 - Long Term Projections	Prepare email to P. Perez (FOMB) requesting additional information on the Administration of human resources and transformation	0.10	445.00	44.50
Yodice,Frank	Senior	5/20/2021	T3 - Long Term Projections	Prepare email to Y. Abel (FOMB) requesting additional information on the revenue sources of Corporation de Seguros Agrícolas, and Administration de Terrenos	0.10	445.00	44.50
Yodice,Frank	Senior	5/20/2021	T3 - Long Term Projections	Prepare email to A. Vega (FOMB) clarifying the relationship between treasury and lottery revenues	0.20	445.00	89.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Yodice, Frank	Senior	5/20/2021	T3 - Long Term Projections	Prepare email to D. Alvarez (FOMB) requesting additional information on the public housing administration	0.20	445.00	89.00
Yodice, Frank	Senior	5/20/2021	T3 - Long Term Projections	Prepare email to E. Sepulveda (FOMB) requesting additional information on the School of Plastic Arts	0.20	445.00	89.00
Yodice, Frank	Senior	5/20/2021	T3 - Long Term Projections	Prepare email to L. Klumper (FOMB) requesting monthly revenues along with an explanation of the revenue sources for the department of health	0.20	445.00	89.00
Yodice, Frank	Senior	5/20/2021	T3 - Long Term Projections	Prepare email to A. Lopez (FOMB) requesting additional information on the formation of the gaming commission and the revenues associated with horse racing	0.30	445.00	133.50
Yodice, Frank	Senior	5/20/2021	T3 - Long Term Projections	Prepare email to A. Vega (FOMB) requesting additional information on the Department of Justice monthly revenues	0.30	445.00	133.50
Yodice, Frank	Senior	5/20/2021	T3 - Long Term Projections	Update ARP lost revenue analysis with historical revenue data from agency contacts	1.30	445.00	578.50
Ban, Menuka	Manager	5/21/2021	T3 - Long Term Projections	Review Department of Hacienda 2021 Strategic Plan – Goals and Objectives (2021-24) with the focus on the Doing business improvement from paying taxes	0.30	595.00	178.50
Barati Stec, Izabella	Manager	5/21/2021	T3 - Long Term Projections	Edit the Monthly Economic Update for formatting	1.40	595.00	833.00
Barati Stec, Izabella	Manager	5/21/2021	T3 - Long Term Projections	Review Monthly Economic Update May slide deck	2.20	595.00	1,309.00
Barati Stec, Izabella	Manager	5/21/2021	T3 - Long Term Projections	Compile best practices on work requirements for social programs in case of disadvantaged groups (working single parent households)	2.90	595.00	1,725.50
Barati Stec, Izabella	Manager	5/21/2021	T3 - Long Term Projections	Compile information on all legislation analyzed for their fiscal impacts in relation to property taxes, consolidate and package findings	2.90	595.00	1,725.50
Berger, Daniel L.	Manager	5/21/2021	T3 - Long Term Projections	Update list of contacts to send to FOMB (as requested) for various state agencies to contact to discuss best practices for implementing work requirements	0.80	595.00	476.00
Berger, Daniel L.	Manager	5/21/2021	T3 - Long Term Projections	Review updates from Dan Mullins on work requirements memo to make changes adding additional sections based on his comments	1.40	595.00	833.00
Berger, Daniel L.	Manager	5/21/2021	T3 - Long Term Projections	Prepare Initial draft of SNAP work requirements memo looking at best practices for states that implement work requirements	2.80	595.00	1,666.00
Burr, Jeremy	Manager	5/21/2021	T3 - Long Term Projections	Prepare the 2021 PRIDCO fiscal plan model to be shared	0.40	595.00	238.00
Burr, Jeremy	Manager	5/21/2021	T3 - Long Term Projections	Prepare list of issues with PRIDCO that can be achieved in the 2021 PRIDCO fiscal plan	0.50	595.00	297.50
Burr, Jeremy	Manager	5/21/2021	T3 - Long Term Projections	Participate in call with R Tan (EY) and J Burr (EY) to walk through the distribution waterfall of the 5.5% SUT that goes to creditors and the Commonwealth to support requests from the Oversight Board	0.90	595.00	535.50
Burr, Jeremy	Manager	5/21/2021	T3 - Long Term Projections	Prepare summary of the lease revenue measure and associated payroll incentive	0.90	595.00	535.50
Burr, Jeremy	Manager	5/21/2021	T3 - Long Term Projections	Participate in working session with V Chemtob (EY), J Burr (EY), and J Matla (EY) to proof read and make updates to the PRIDCO fiscal plan document before certification	1.20	595.00	714.00
Burr, Jeremy	Manager	5/21/2021	T3 - Long Term Projections	Prepare revised exhibits for the 2021 PRIDCO fiscal plan to be certified by the Oversight Board	1.30	595.00	773.50
Burr, Jeremy	Manager	5/21/2021	T3 - Long Term Projections	Prepare revised exhibit of the measures and milestones in the 2021 PRIDCO fiscal plan to be certified by the Oversight Board	1.40	595.00	833.00
Burr, Jeremy	Manager	5/21/2021	T3 - Long Term Projections	Prepare final edits to the 2021 PRIDCO Fiscal Plan to be certified by the Oversight Board	1.60	595.00	952.00
Burr, Jeremy	Manager	5/21/2021	T3 - Long Term Projections	Prepare revisions to the measures section of the 2021 PRIDCO fiscal plan to be certified by the Oversight Board	1.60	595.00	952.00
Canter, Matthew Alan	Manager	5/21/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), A Gregoire (EY), and J Federer (EY) to discuss NYC Department of Education and potential relevance for incorporation in school analysis	0.40	595.00	238.00
Chan, Jonathan	Manager	5/21/2021	T3 - Plan of Adjustment	Review analysis of cash balances held by ADEA in four prior reporting periods through the 03/31/2021 reporting period.	0.40	595.00	238.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	5/21/2021	T3 - Plan of Adjustment	Review updated production listing of source documents supporting the March 31, 2021, balance update report as of 021/05/2021.	0.80	595.00	476.00
Chan,Jonathan	Manager	5/21/2021	T3 - Plan of Adjustment	Review cash balances report for the March 31, 2021, reporting period to review updates incorporated as of 21/05/2021	2.40	595.00	1,428.00
Chan,Jonathan	Manager	5/21/2021	T3 - Plan of Adjustment	Review cash balances reporting workbook for the March 31, 2021, reporting period to review updates incorporated as of 21/05/2021	2.80	595.00	1,666.00
Chan,Jonathan	Manager	5/21/2021	T3 - Plan of Adjustment	Update cash balances report for the March 31, 2021, reporting period to align with updated information for publicly issued reports by the Board.	2.90	595.00	1,725.50
Chawla,Sonia	Manager	5/21/2021	T3 - Plan of Adjustment	Perform quality review over the analysis of source documentation supporting the filed, amended POA DS with updated 12/31/2020 cash balances, as of 021/05/2021.	0.30	595.00	178.50
Chawla,Sonia	Manager	5/21/2021	T3 - Plan of Adjustment	Perform quality review over the 03/31/2021 reporting period waterfall analysis of unrestricted cash balances.	0.40	595.00	238.00
Chawla,Sonia	Manager	5/21/2021	T3 - Plan of Adjustment	Perform quality review over the external version of cash balance analysis supporting the filed, amended POA DS with updated 12/31/2020 cash balances, as of 021/05/2021, to share with counsel.	0.60	595.00	357.00
Chemtob,Victor	Senior Manager	5/21/2021	T3 - Long Term Projections	Review and provide comments on revised strategic initiatives deadlines and due dates within PRIDCO fiscal plan	0.50	720.00	360.00
Chemtob,Victor	Senior Manager	5/21/2021	T3 - Long Term Projections	Review and provide comments on revised 2021 fiscal plan bridge from baseline projection to post-measure projection	0.60	720.00	432.00
Chemtob,Victor	Senior Manager	5/21/2021	T3 - Long Term Projections	Participate in call with V. Bernal and C Chemtob (EY) regarding finalization of PRIDCO fiscal plan and related presentation materials	0.70	720.00	504.00
Chemtob,Victor	Senior Manager	5/21/2021	T3 - Long Term Projections	Review and analyze delinquency benchmark data as compared to PRIDCO's projected metrics	0.80	720.00	576.00
Chemtob,Victor	Senior Manager	5/21/2021	T3 - Long Term Projections	Review and provide comments on revised bridge from 2020 fiscal plan to 2021 fiscal plan	0.80	720.00	576.00
Chemtob,Victor	Senior Manager	5/21/2021	T3 - Long Term Projections	Review and provide comments on revised bridge from 2021 fiscal plan to government submission	1.00	720.00	720.00
Chemtob,Victor	Senior Manager	5/21/2021	T3 - Long Term Projections	Participate in working session with V Chemtob (EY), J Burr (EY), and J Matla (EY) to proof read and make updates to the PRIDCO fiscal plan document before certification	1.20	720.00	864.00
Chemtob,Victor	Senior Manager	5/21/2021	T3 - Long Term Projections	Review and edit latest PRIDCO fiscal plan presentation materials for finalization	1.80	720.00	1,296.00
Chemtob,Victor	Senior Manager	5/21/2021	T3 - Long Term Projections	Review and edit latest PRIDCO fiscal plan for finalization	2.40	720.00	1,728.00
Chepenik,Adam Brandon	Partner/Principal	5/21/2021	T3 - Long Term Projections	Make additional edits to global min tax materials	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	5/21/2021	T3 - Creditor Mediation Support	Redacted	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	5/21/2021	T3 - Creditor Mediation Support	Redacted	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	5/21/2021	T3 - Long Term Projections	Participate in FOMB strategy session to discuss upcoming fiscal plans. EY participants: A Chepenik (EY) and J Santambrogio (EY)	0.90	870.00	783.00
Chevlin,Benjamin	Staff	5/21/2021	T3 - Long Term Projections	Review and compile key takeaways and action items to share with EY and core FOMB team to ensure alignment around next steps in the following week - at the request of FOMB/EY	0.50	245.00	122.50
Chevlin,Benjamin	Staff	5/21/2021	T3 - Long Term Projections	Participate in weekly meeting with EY and FOMB to connect on progress updates and discuss outputs from FOMB's conversation with agency leads from Hacienda, OMB, and AAFAF about civil service reform pilot objectives . EY participants: A. Klein (EY), R. Venkatraman(EY), B. Chevlin(EY) and J. Merchan(EY). FOMB participants: Arnaldo Cruz, Siu-mell Gonzalez, Olivier Perrinjaquet, Emanuelle Alemar Sanchez.	1.10	245.00	269.50
Eaton,Gregory William	Senior Manager	5/21/2021	T3 - Long Term Projections	Review of CRF Program Guidance and Grant Agreement	0.20	720.00	144.00
Edwards,Daniel	Manager	5/21/2021	T3 - Long Term Projections	Review and made direct edits to the ongoing preliminary budget with D. Meisel related to capex study workstream	3.00	595.00	1,785.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federer, Joshua Lee	Staff	5/21/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), A Gregoire (EY), and J Federer (EY) to discuss NYC Department of Education and potential relevance for incorporation in school analysis	0.40	245.00	98.00
Federer, Joshua Lee	Staff	5/21/2021	T3 - Long Term Projections	Prepare slides related to Chicago Public Schools and relevance as a case study for PBA schools analysis	2.00	245.00	490.00
Glavin, Amanda Jane	Senior	5/21/2021	T3 - Long Term Projections	Prepare graphs on the state social distancing trends for the Monthly Economic Update deck	1.20	445.00	534.00
Glavin, Amanda Jane	Senior	5/21/2021	T3 - Long Term Projections	Prepare updates to Puerto Rico COVID restrictions slide in Monthly Economic Update deck	1.60	445.00	712.00
Glavin, Amanda Jane	Senior	5/21/2021	T3 - Long Term Projections	Prepare state social distancing data for June 2020 to May 2021	1.80	445.00	801.00
Good JR, Clark E	Manager	5/21/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR, Clark E	Manager	5/21/2021	T3 - Creditor Mediation Support	Redacted	0.40	519.00	207.60
Good JR, Clark E	Manager	5/21/2021	T3 - Creditor Mediation Support	Redacted	0.70	519.00	363.30
Good JR, Clark E	Manager	5/21/2021	T3 - Creditor Mediation Support	Redacted	0.80	519.00	415.20
Good JR, Clark E	Manager	5/21/2021	T3 - Long Term Projections	Review the PREPA fiscal plan narrative to ensure language is consistent with messaging treatment consistent to the suggestions of N Jaresko (FOMB)	0.80	519.00	415.20
Good JR, Clark E	Manager	5/21/2021	T3 - Long Term Projections	Review the PREPA fiscal plan narrative to revise the pension chapter to fit the updated cut decisions from the board	0.90	519.00	467.10
Good JR, Clark E	Manager	5/21/2021	T3 - Long Term Projections	Prepare updated exhibit for the PREPA fiscal plan outlining a range of impacts of various states of pension reform	1.10	519.00	570.90
Good JR, Clark E	Manager	5/21/2021	T3 - Creditor Mediation Support	Redacted	1.20	519.00	622.80
Good JR, Clark E	Manager	5/21/2021	T3 - Long Term Projections	Revise Act 80 slide deck for updates to explanations of inconsistencies with government cost calculations	1.40	519.00	726.60
Good JR, Clark E	Manager	5/21/2021	T3 - Creditor Mediation Support	Redacted	1.80	519.00	934.20
Gregoire, Alexandra	Manager	5/21/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), A Gregoire (EY), and J Federer (EY) to discuss NYC Department of Education and potential relevance for incorporation in school analysis	0.40	595.00	238.00
Gregoire, Alexandra	Manager	5/21/2021	T3 - Long Term Projections	Review and edit discussion guides for NYC public school case study meeting	1.30	595.00	773.50
Kebhaj, Suhaib	Senior	5/21/2021	T3 - Long Term Projections	Participate in discussion with FOMB (B. Ojeda, V. Maldonado) regarding the mechanics and implications of the revised regulation 7970 text for safeguarding base level revenue while providing an avenue for production growth, EY participants include D. Mullins (EY), A. Kebhaj (EY)	0.70	445.00	311.50
Kebhaj, Suhaib	Senior	5/21/2021	T3 - Long Term Projections	Prepare review of memo on proposed line-edit changes to 7970 and correct mistakes	0.80	445.00	356.00
Kebhaj, Suhaib	Senior	5/21/2021	T3 - Long Term Projections	Review assembled deflator series and provide comments and required changes	0.80	445.00	356.00
Kebhaj, Suhaib	Senior	5/21/2021	T3 - Long Term Projections	Review regulation 7970 and memo	1.20	445.00	534.00
Kebhaj, Suhaib	Senior	5/21/2021	T3 - Long Term Projections	Prepare summary on overlap between hacienda strategic plan objectives and FOMB fiscal plan action items	1.40	445.00	623.00
Kebhaj, Suhaib	Senior	5/21/2021	T3 - Long Term Projections	Review PFM tool slide s in the doing business slide deck and provide comments and edits	1.40	445.00	623.00
Kebhaj, Suhaib	Senior	5/21/2021	T3 - Long Term Projections	Update doing business slide deck to incorporate new strategy of aligning with Hacienda strategic plan	2.40	445.00	1,068.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kleine,Andrew	Senior Manager	5/21/2021	T3 - Long Term Projections	Participate in weekly meeting with EY and FOMB to connect on progress updates and discuss outputs from FOMB's conversation with agency leads from Hacienda, OMB, and AAFAF about civil service reform pilot objectives . EY participants: A. Klein (EY), R. Venkatraman(EY), B. Chevlin(EY) and J. Merchan(EY). FOMB participants: Arnaldo Cruz, Siunell Gonzalez, Olivier Perrinjaquet, Emanuelle Alemar Sanchez.	1.10	720.00	792.00
Knapp,Nicole Penelope	Senior	5/21/2021	T3 - Long Term Projections	Complete benchmarking analysis for the amount of time spent on corporate income taxes in Puerto Rico vs other economies	1.60	445.00	712.00
Knapp,Nicole Penelope	Senior	5/21/2021	T3 - Long Term Projections	Complete benchmarking analysis for the amount of time spent on consumption taxes in Puerto Rico vs other economies	1.70	445.00	756.50
Latham,Willow Genevieve	Senior	5/21/2021	T3 - Long Term Projections	Participate call with F. Mira (EY) and W. Latham (EY) to discuss outstanding items to draft in GAA and Task 2 Onboarding presentation, including Progress Updates sections	0.40	445.00	178.00
Levy,Sheva R	Partner/Principal	5/21/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/21/2021	T3 - Creditor Mediation Support	Redacted	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	5/21/2021	T3 - Long Term Projections	Review impact of updated pension cut scenarios on PREPA pension funding projections	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	5/21/2021	T3 - Long Term Projections	Review summary of proposed bills related to pension provisions	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	5/21/2021	T3 - Long Term Projections	Review edits needed to PREPA fiscal plan document based on feedback from Proskauer	1.40	721.00	1,009.40
Levy,Sheva R	Partner/Principal	5/21/2021	T3 - Long Term Projections	Review pension exhibits for PREPA fiscal plan	1.40	721.00	1,009.40
Mackie,James	Executive Director	5/21/2021	T3 - Long Term Projections	Review QUEST SNAP and state best practices memo	0.30	810.00	243.00
Mairena,Daisy	Staff	5/21/2021	T3 - Plan of Adjustment	Review Public Housing Administration account ending in X155 to assess appropriate account status for March 31, 2021 reporting purposes.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/21/2021	T3 - Plan of Adjustment	Prepare analysis of Administration for the Development of Agricultural Enterprises cash balances to identify changes in balances from December 31, 2020 and March 31, 2021.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/21/2021	T3 - Plan of Adjustment	Review file names of received documents as of 021/05/2021 to ensure correct linkage of documents to accounts in upload process to Relativity platform for accurate testing of account balances.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/21/2021	T3 - Plan of Adjustment	Perform analysis as of 021/05/2021, to include within list to be shared with counsel, identifying source documentation supporting restriction classifications for Ports Authority accounts for the 03/31/2021 reporting period.	0.80	245.00	196.00
Mairena,Daisy	Staff	5/21/2021	T3 - Plan of Adjustment	Prepare additional updates to the analysis of source documentation supporting the amendment to the POA DS with updated 12/31/2020 cash balances, as of 05/21/21, to incorporate additional supporting restriction documentation.	1.70	245.00	416.50
Mairena,Daisy	Staff	5/21/2021	T3 - Plan of Adjustment	Review bank account confirmation workbooks provided by account holders as of 05/21/21 for the March 31, 2021 testing period to ensure all information is obtained.	2.90	245.00	710.50
Malhotra,Gaurav	Partner/Principal	5/21/2021	T3 - Long Term Projections	Review of 30 year cash projections and including cash and surplus impact	0.80	870.00	696.00
Malhotra,Gaurav	Partner/Principal	5/21/2021	T3 - Long Term Projections	Review of board meeting presentation material	1.70	870.00	1,479.00
Matla,Jonathan	Senior	5/21/2021	T3 - Long Term Projections	Participate in working session with V Chemtob (EY), J Burr (EY), and J Matla (EY) to proof read and make updates to the PRIDCO fiscal plan document before certification	1.20	445.00	534.00
Matla,Jonathan	Senior	5/21/2021	T3 - Long Term Projections	Review the PRIDCO fiscal plan document to ensure accuracy and proper form before submission	1.70	445.00	756.50
Meisel,Daniel	Staff	5/21/2021	T3 - Long Term Projections	Summarize research related to the Chicago Public Schools case study and refined notes for use in the Puerto Rico School Analysis PowerPoint.	0.70	245.00	171.50

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Meisel,Daniel	Staff	5/21/2021	T3 - Long Term Projections	Prepare various edits/updates to the PRIDCO capex study scope as requested by M Canter (EY).	1.10	245.00	269.50
Meisel,Daniel	Staff	5/21/2021	T3 - Long Term Projections	Reconcile the PBA provided list of closed schools with PRDE list of closed schools.	1.50	245.00	367.50
Merchan,Janeth K	Manager	5/21/2021	T3 - Long Term Projections	Participate in weekly meeting with EY and FOMB to connect on progress updates and discuss outputs from FOMB's conversation with agency leads from Hacienda, OMB, and AAFAF about civil service reform pilot objectives . EY participants: A. Klein (EY), R. Venkatraman(EY), B. Chevlin(EY) and J. Merchan(EY). FOMB participants: Arnaldo Cruz, Siu-mell Gonzalez, Olivier Perrinjaquet, Emanuelle Alemar Sanchez.	1.10	595.00	654.50
Mira,Francisco Jose	Senior Manager	5/21/2021	T3 - Long Term Projections	Participate call with F. Mira (EY) and W. Latham (EY) to discuss outstanding items to draft in GAA and Task 2 Onboarding presentation, including Progress Updates sections	0.40	720.00	288.00
Mira,Francisco Jose	Senior Manager	5/21/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) and F.Mira (EY) to discuss updates on Task 3 and support items on Task 2 Onboarding and GAA	0.40	720.00	288.00
Mullins,Daniel R	Executive Director	5/21/2021	T3 - Long Term Projections	Review revised text proposal for Regulation 7970	0.60	810.00	486.00
Mullins,Daniel R	Executive Director	5/21/2021	T3 - Long Term Projections	Participate in discussion with FOMB (B. Ojeda, V. Maldonado) regarding the mechanics and implications of the revised regulation 7970 text for safeguarding base level revenue while providing an avenue for production growth, EY participants include D. Mullins (EY), A. Kebhaj (EY)	0.70	810.00	567.00
Mullins,Daniel R	Executive Director	5/21/2021	T3 - Long Term Projections	Review SNAP work incentives memo to be sent to FOMB	0.80	810.00	648.00
Mullins,Daniel R	Executive Director	5/21/2021	T3 - Long Term Projections	Amend Regulation 7970 language to include incorporation of annual reapplication and anti-abuse provisions	1.10	810.00	891.00
Mullins,Daniel R	Executive Director	5/21/2021	T3 - Long Term Projections	Prepare example illustrations on incremental base tax and yield requirements	1.60	810.00	1,296.00
Mullins,Daniel R	Executive Director	5/21/2021	T3 - Long Term Projections	Review regulation 7970 to remove the Economic Incentives Review Board role from regulation 7970 language	1.60	810.00	1,296.00
Mullins,Daniel R	Executive Director	5/21/2021	T3 - Long Term Projections	Prepare draft new regulations for redefined tax base for imposition of excise taxes on manufacturing services provided to parent companies	2.20	810.00	1,782.00
Nagarajan,Snigdha	Staff	5/21/2021	T3 - Long Term Projections	Use ArcGIS online to change color of base map and water for zoning map	0.60	245.00	147.00
Nagarajan,Snigdha	Staff	5/21/2021	T3 - Long Term Projections	Implementation of updated zoning map information to reflect on PRIDCO dashboard	1.90	245.00	465.50
Nagarajan,Snigdha	Staff	5/21/2021	T3 - Long Term Projections	Explore ArcGIS online to implement entire zoning map online	2.40	245.00	588.00
Neziroski,David	Staff	5/21/2021	T3 - Fee Applications / Retention	Make updates to monthly statement for filing	3.40	245.00	833.00
Panagiotakis,Sofia	Senior Manager	5/21/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Panagiotakis,Sofia	Senior Manager	5/21/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Powell,Marc	Executive Director	5/21/2021	T3 - Long Term Projections	Review team progress on onboarding presentation and provide comments	2.80	810.00	2,268.00
Rai,Aman	Staff	5/21/2021	T3 - Long Term Projections	Prepare table of employment recovery by sector in the US and Puerto Rico for Monthly Economic Update	2.30	245.00	563.50
Ramirez,Aaron	Senior	5/21/2021	T3 - Long Term Projections	Participate in call with A. Ramirez (EY) and F.Mira (EY) to discuss updates on Task 3 and support items on Task 2 Onboarding and GAA	0.40	445.00	178.00
Ramirez,Aaron	Senior	5/21/2021	T3 - Long Term Projections	Review of Service Provider and Broadband Technology Procurement Precedents for Task 3 to include notes	3.70	445.00	1,646.50
Ramirez,Jessica I.	Senior	5/21/2021	T3 - Plan of Adjustment	Review bank account information related to agencies under the Department of Treasury received on 021/05/2021 for the 03/31/2021 testing period.	0.90	445.00	400.50
Ramirez,Jessica I.	Senior	5/21/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis on 021/05/2021, for additional information received for cash balances.	1.30	445.00	578.50
Ramirez,Jessica I.	Senior	5/21/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions sent from Housing Financing Authority for four accounts held at Banco Popular with information obtained as of 021/05/2021.	1.60	445.00	712.00
Ramirez,Jessica I.	Senior	5/21/2021	T3 - Plan of Adjustment	Update the 03/31/2021 testing period draft presentation for the Board on 021/05/2021, for additional updates made to the cash analysis.	1.60	445.00	712.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	5/21/2021	T3 - Plan of Adjustment	Update the external version of supporting workbook for the 03/31/2021 cash balance presentation to share with counsel, with additional updates to the analysis as of 021/05/2021.	1.80	445.00	801.00
Rubin, Joshua A.	Staff	5/21/2021	T3 - Long Term Projections	Prepare slide for Monthly Economic Update of year over year changes in employment by sector in the United States and Puerto Rico for each of the last 6 months	1.30	245.00	318.50
Sanchez-Riveron, Déborah	Staff	5/21/2021	T3 - Plan of Adjustment	Review information provided via email from US Bank regarding historical balances for Industrial Development Company accounts requested by counsel	0.70	245.00	171.50
Sanchez-Riveron, Déborah	Staff	5/21/2021	T3 - Plan of Adjustment	Review analysis of significant balance increases for Administration for the Development of Agricultural Enterprises accounts per counsel request.	0.80	245.00	196.00
Sanchez-Riveron, Déborah	Staff	5/21/2021	T3 - Plan of Adjustment	Perform analysis over 3/31/2021 testing period cash balances for non-Title III agencies to assess impact on accounts outside of 95% threshold for restrictions testing.	1.90	245.00	465.50
Santambrogio, Juan	Executive Director	5/21/2021	T3 - Long Term Projections	Participate in FOMB strategy session to discuss upcoming fiscal plans. EY participants: A Chepenik (EY) and J Santambrogio (EY)	0.90	810.00	729.00
Santambrogio, Juan	Executive Director	5/21/2021	T3 - Plan of Adjustment	Review updated version of Sales and Use tax analysis to understand potential overperformance and CVI payments	1.60	810.00	1,296.00
Santambrogio, Juan	Executive Director	5/21/2021	T3 - Plan of Adjustment	Update analysis of 30 year projections on cash basis, including accrual version based on request from executive director	2.20	810.00	1,782.00
Soutendijk, Tyler	Staff	5/21/2021	T3 - Long Term Projections	Prepare real time indicator slides in May Monthly Economic Update	0.40	245.00	98.00
Soutendijk, Tyler	Staff	5/21/2021	T3 - Long Term Projections	Strategize substitutes for transportation measures of activity for the May Monthly Economic Update	0.70	245.00	171.50
Soutendijk, Tyler	Staff	5/21/2021	T3 - Long Term Projections	Prepare Puerto Rico Economic Monitor slides for May Monthly Economic Update	1.90	245.00	465.50
Tague, Robert	Executive Director	5/21/2021	T3 - Creditor Mediation Support	Redacted	1.40	810.00	1,134.00
Tan, Riyandi	Manager	5/21/2021	T3 - Long Term Projections	Prepare summary schedules of SUT payouts as requested by Executive Director.	0.70	595.00	416.50
Tan, Riyandi	Manager	5/21/2021	T3 - Long Term Projections	Participate in call with R Tan (EY) and J Burr (EY) to walk through the distribution waterfall of the 5.5% SUT that goes to creditors and the Commonwealth to support requests from the Oversight Board	0.90	595.00	535.50
Tan, Riyandi	Manager	5/21/2021	T3 - Long Term Projections	Review summary schedule presentation of SUT waterfall to support Oversight Board.	0.90	595.00	535.50
Tan, Riyandi	Manager	5/21/2021	T3 - Long Term Projections	Prepare sales and use taxes waterfall summary to various creditor groups to support request from Oversight Board.	1.20	595.00	714.00
Tan, Riyandi	Manager	5/21/2021	T3 - Long Term Projections	Revise analysis of 30 year cash projections based on SUT payouts as requested by Executive Director.	1.40	595.00	833.00
Thomas, Richard I	Partner/Principal	5/21/2021	T3 - Plan of Adjustment	Perform additional executive quality review of the updated cash balances reporting workbook analysis as of 021/05/2021 in support of the 03/31/2021 reporting period.	3.20	870.00	2,784.00
Venkatraman, Ramachandran	Executive Director	5/21/2021	T3 - Long Term Projections	Participate in weekly meeting with EY and FOMB to connect on progress updates and discuss outputs from FOMB's conversation with agency leads from Hacienda, OMB, and AAFAF about civil service reform pilot objectives. EY participants: A. Klein (EY), R. Venkatraman(EY), B. Chevlin(EY) and J. Merchan(EY). FOMB participants: Arnaldo Cruz, Siu-mell Gonzalez, Olivier Perrinjaquet, Emanuelle Alemar Sanchez.	1.10	810.00	891.00
Venkatramanan, Siddhu	Manager	5/21/2021	T3 - Plan of Adjustment	Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream as of 021/05/2021	2.10	595.00	1,249.50
Yang, Tianyi	Manager	5/21/2021	T3 - Long Term Projections	Update sections on state broadband programs	0.90	595.00	535.50
Yang, Tianyi	Manager	5/21/2021	T3 - Long Term Projections	Additional research into reverse auction program mechanics of New York	1.10	595.00	654.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Yodice, Frank	Senior	5/21/2021	T3 - Long Term Projections	Prepare email to A. Velez (FOMB) requesting monthly revenue data for Asignaciones bajo la Custodia de Hacienda, Tribunal General de Justicia, and Asignaciones bajo la Custodia de la Oficina de Gerencia y Presupuesto	0.20	445.00	89.00
Yodice, Frank	Senior	5/21/2021	T3 - Long Term Projections	Update ARP Lost Revenue analysis model with monthly historical revenue data from office of management and budget	0.20	445.00	89.00
Yodice, Frank	Senior	5/21/2021	T3 - Long Term Projections	Update ARP Lost Revenue analysis model with monthly historical revenue data from School of Plastic Arts	0.20	445.00	89.00
Yodice, Frank	Senior	5/21/2021	T3 - Long Term Projections	Prepare email to A. Vega (FOMB) requesting additional information on the Department of Justice files that were shared and the sources of historical monthly revenue	0.30	445.00	133.50
Yodice, Frank	Senior	5/21/2021	T3 - Long Term Projections	Update ARP Lost Revenue analysis model with monthly historical revenue data from DDEC	0.30	445.00	133.50
Yodice, Frank	Senior	5/21/2021	T3 - Long Term Projections	Update ARP Lost Revenue analysis model with monthly historical revenue data from Department of Justice	0.30	445.00	133.50
Yodice, Frank	Senior	5/21/2021	T3 - Long Term Projections	Update COVID relief spend tracking template to share with Edwin Rojas (FOMB)	0.30	445.00	133.50
Yodice, Frank	Senior	5/21/2021	T3 - Long Term Projections	Update ARP Lost Revenue analysis model with monthly historical revenue data from Economic Development Bank for Puerto Rico	0.40	445.00	178.00
Yodice, Frank	Senior	5/21/2021	T3 - Long Term Projections	Update ARP Lost Revenue analysis model with monthly historical revenue data from Hacienda	0.40	445.00	178.00
Yodice, Frank	Senior	5/21/2021	T3 - Long Term Projections	Update ARP Lost Revenue analysis model with monthly historical revenue data from Horse Racing	0.40	445.00	178.00
Yodice, Frank	Senior	5/21/2021	T3 - Long Term Projections	Array and analyze Department of Justice data to determine monthly revenue by revenue source, along with fiscal and calendar year data	0.50	445.00	222.50
Yodice, Frank	Senior	5/21/2021	T3 - Long Term Projections	Prepare emails to FOMB agency contacts to obtain additional data including revenue sources and monthly revenue breakdowns, to include in our lost revenue analysis	1.20	445.00	534.00
Zhao, Leqi	Senior	5/21/2021	T3 - Long Term Projections	Discuss next steps about updating April commonwealth revenue for commonwealth revenue forecast	0.40	445.00	178.00
Zhao, Leqi	Senior	5/21/2021	T3 - Long Term Projections	Prepare health price index data to compare with government price index data for regulation 7970 analysis	1.60	445.00	712.00
Chemtob, Victor	Senior Manager	5/22/2021	T3 - Long Term Projections	Prepare summary of PRIDCO fiscal plan sensitive topics	0.70	720.00	504.00
Chemtob, Victor	Senior Manager	5/22/2021	T3 - Long Term Projections	Review and edit PRIDCO presentation script for FOMB	1.30	720.00	936.00
Heath, Emma	Senior Manager	5/22/2021	T3 - Long Term Projections	Email to A. Figueroa (FOMB) regarding various ARP funding amounts to PR	0.40	720.00	288.00
Latham, Willow Genevieve	Senior	5/22/2021	T3 - Long Term Projections	Review Task 2 deck for consistency with updated Grant Administration Agreement, including revision of Key Deliverables for consistency	1.10	445.00	489.50
Latham, Willow Genevieve	Senior	5/22/2021	T3 - Long Term Projections	Prepare new Schedule and Grant Performance Table slides for the Task 2 deck, based on updated GAA	3.60	445.00	1,602.00
Mira, Francisco Jose	Senior Manager	5/22/2021	T3 - Long Term Projections	Review and amend the Grant Administrator Agreement, including sections on Grant Performance Updates and Submittals	1.60	720.00	1,152.00
Mira, Francisco Jose	Senior Manager	5/22/2021	T3 - Long Term Projections	Review and amend the Grant Administrator Agreement, including sections on the Account and Program Updates	1.90	720.00	1,368.00
Santambrogio, Juan	Executive Director	5/22/2021	T3 - Plan of Adjustment	Review potential sources of funds for various creditor settlements based on bank account availability	1.10	810.00	891.00
Yodice, Frank	Senior	5/22/2021	T3 - Long Term Projections	Update Lost Revenue Analysis with data from the office of Human Resources Administration and Transformation	0.20	445.00	89.00
Yodice, Frank	Senior	5/22/2021	T3 - Long Term Projections	Update Lost Revenue Analysis with data from the Office of the Commissioner of Insurance	0.20	445.00	89.00
Yodice, Frank	Senior	5/22/2021	T3 - Long Term Projections	Update Lost Revenue Analysis with data from the General Services Administration	0.50	445.00	222.50
Canter, Matthew Alan	Manager	5/23/2021	T3 - Long Term Projections	Prepare edited timeline and scope for the PRIDCO expanded capital expenditure study	1.10	595.00	654.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	5/23/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 3 accounts held by the Puerto Rico Municipal Finance Agency at First Bank as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/23/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 3 accounts held by the Tourism Company at First Bank as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/23/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 4 accounts held by the Institutional Trust of the National Guard of Puerto Rico at First Bank as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/23/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 5 accounts held by the Puerto Rico Public Finance Corporation at US Bank as of 03/31/21 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	5/23/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 6 accounts held by the Electric Power Authority (PREPA) at First Bank as of 03/31/21 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	5/23/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 25 accounts held by the Office of Court Administration at Banco Santander as of 03/31/21 testing period.	0.30	595.00	178.50
Chawla,Sonia	Manager	5/23/2021	T3 - Plan of Adjustment	Update analysis to identify accounts for third level review over 03/31/2021 cash balances, for quality review for reporting over significant accounts.	0.40	595.00	238.00
Chawla,Sonia	Manager	5/23/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 53 accounts held by the Puerto Rico Sales Tax Financing Corporation (COFINA) at BNY Mellon as of 03/31/21 testing period.	1.40	595.00	833.00
Eaton,Gregory William	Senior Manager	5/23/2021	T3 - Long Term Projections	Review of CRF Program Guidance and Grant Agreement	0.50	720.00	360.00
Levy,Sheva R	Partner/Principal	5/23/2021	T3 - Long Term Projections	Review final edits to deck summarizing Government analysis of financial impact of Act 80	0.80	721.00	576.80
Almbaid,Nahla	Staff	5/24/2021	T3 - Long Term Projections	Prepare new PRDOL data for unemployment model used in monthly economic update	1.20	245.00	294.00
Almbaid,Nahla	Staff	5/24/2021	T3 - Long Term Projections	Update unemployment slides for monthly economic update	1.90	245.00	465.50
Almbaid,Nahla	Staff	5/24/2021	T3 - Long Term Projections	Update unemployment insurance data slides for monthly economic update	2.10	245.00	514.50
Ban,Menuka	Manager	5/24/2021	T3 - Long Term Projections	Review request on the property tax -market value analysis and motor vehicle tax change scoring to coordinate the team	0.40	595.00	238.00
Ban,Menuka	Manager	5/24/2021	T3 - Long Term Projections	Review the sector employment preliminary analysis to provide comments with the recent release of employment data for the month of May	0.80	595.00	476.00
Barati Stec,Izabella	Manager	5/24/2021	T3 - Long Term Projections	Review the property tax legislation package to reveal any conflict with the 205 recommendations	0.90	595.00	535.50
Barati Stec,Izabella	Manager	5/24/2021	T3 - Long Term Projections	Edit slides summarizing the proposed property tax changes on mobile and immobile property	1.40	595.00	833.00
Barati Stec,Izabella	Manager	5/24/2021	T3 - Long Term Projections	Review Monthly Economic Updates slide deck for May	1.60	595.00	952.00
Barati Stec,Izabella	Manager	5/24/2021	T3 - Long Term Projections	Analyze the effects and preparing sections on changes from property tax reductions and increases	2.10	595.00	1,249.50
Barati Stec,Izabella	Manager	5/24/2021	T3 - Long Term Projections	Review the motor vehicle tax legislation package for fiscal analysis	2.10	595.00	1,249.50
Berger,Daniel L.	Manager	5/24/2021	T3 - Long Term Projections	Participate in call to discuss draft CW legislation related to property tax structure and motor vehicle excise tax, impact to fiscal plan and analysis required for Board. EY attendees include R. Tague (EY), D. Mullins (EY), J. Mackie (EY), D. Berger (EY), A. Kebhaj (EY).	0.60	595.00	357.00
Berger,Daniel L.	Manager	5/24/2021	T3 - Long Term Projections	Review slides for finalization before sending to FOMB	0.70	595.00	416.50
Berger,Daniel L.	Manager	5/24/2021	T3 - Long Term Projections	Update estimates for motor vehicles tax exemption	1.10	595.00	654.50
Berger,Daniel L.	Manager	5/24/2021	T3 - Long Term Projections	Review all necessary laws (need to go back to tax code to identify what the laws are referring for example "Suggested sales price")	2.20	595.00	1,309.00
Berger,Daniel L.	Manager	5/24/2021	T3 - Long Term Projections	Prepare initial slide deck after high priority request from Natalie Jaresko on motor vehicle / property tax exemptions	2.30	595.00	1,368.50
Berger,Daniel L.	Manager	5/24/2021	T3 - Long Term Projections	Overhaul slide deck after receiving comments from Rob Tague (add additional slide / condense others / use RAS framework for slides)	2.60	595.00	1,547.00
Burr,Jeremy	Manager	5/24/2021	T3 - Long Term Projections	Participate in call with G Ojeda (FOMB) and J Burr (EY) to discuss the COFINA fiscal plan presentation for the public meeting	0.20	595.00	119.00
Burr,Jeremy	Manager	5/24/2021	T3 - Long Term Projections	Prepare response in regards to the SUT waterfall to show the Oversight Board who participates	0.30	595.00	178.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	5/24/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY), J Burr (EY), J Federer (EY), M Canter (EY) and S Sarna (EY) to discuss the outstanding data request for maintenance costs at PRDE to support the review of a house proposed bill	0.40	595.00	238.00
Burr,Jeremy	Manager	5/24/2021	T3 - Long Term Projections	Participate in call with G Ojeda (FOMB) and J Burr (EY) to discuss the COFINA contentious issues that may arise due to the fiscal plan certification	0.40	595.00	238.00
Burr,Jeremy	Manager	5/24/2021	T3 - Long Term Projections	Participate in meeting with J Santambrogio (EY) and J Burr (EY) to discuss the 5.5% SUT waterfall in accordance with the COFINA bond indenture	0.40	595.00	238.00
Burr,Jeremy	Manager	5/24/2021	T3 - Long Term Projections	Prepare revisions to the 2021 COFINA Fiscal plan slide based on feedback from Natalie Jaresko	0.60	595.00	357.00
Burr,Jeremy	Manager	5/24/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), and J Burr (EY) regarding a recently proposed house bill that moves certain maintenance costs to municipalities	0.70	595.00	416.50
Burr,Jeremy	Manager	5/24/2021	T3 - Long Term Projections	Participate in working meeting with R Tan (EY) and J Burr (EY) to prepare the 5.5% SUT waterfall in accordance with the COFINA bond indenture	0.90	595.00	535.50
Burr,Jeremy	Manager	5/24/2021	T3 - Long Term Projections	Prepare slide for the Oversight Board public presentation of the 2021 COFINA Fiscal Plan certification	1.40	595.00	833.00
Burr,Jeremy	Manager	5/24/2021	T3 - Long Term Projections	Prepare presentation script for 2021 COFINA Fiscal Plan certification to be presented in the upcoming public meeting	1.70	595.00	1,011.50
Canter,Matthew Alan	Manager	5/24/2021	T3 - Long Term Projections	Prepare communication to D Alvarez (FOMB) and D Meyer (FOMB) about the status of PBA data requests for the PBA School facilities cost analysis	0.20	595.00	119.00
Canter,Matthew Alan	Manager	5/24/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY), J Burr (EY), J Federer (EY), M Canter (EY) and S Sarna (EY) to discuss the outstanding data request for maintenance costs at PRDE to support the review of a house proposed bill	0.40	595.00	238.00
Canter,Matthew Alan	Manager	5/24/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY), J Federer (EY), and M Canter (EY) to discuss the outstanding data requests to PBA, PRDE and DTOP and inclusion of school case studies	0.50	595.00	297.50
Canter,Matthew Alan	Manager	5/24/2021	T3 - Long Term Projections	Edit the expanded CapEx scope due to feedback from N Jaresko for the FOMB board presentation	0.60	595.00	357.00
Canter,Matthew Alan	Manager	5/24/2021	T3 - Long Term Projections	Prepare PRIDCO expanded CapEx presentation materials for N Jaresko (FOMB)	0.90	595.00	535.50
Canter,Matthew Alan	Manager	5/24/2021	T3 - Long Term Projections	Review and comment upon the PRIDCO expanded CapEx scope of work comments provided by M Magrans and V Chemtob	1.20	595.00	714.00
Castelli,Michael	Senior	5/24/2021	T3 - Long Term Projections	Prepare static waterfall index chart	0.90	445.00	400.50
Castelli,Michael	Senior	5/24/2021	T3 - Long Term Projections	Prepare data files which feed into the dashboard charts with the latest data	1.40	445.00	623.00
Castelli,Michael	Senior	5/24/2021	T3 - Long Term Projections	Prepare latest indicator data for dashboard	1.70	445.00	756.50
Castelli,Michael	Senior	5/24/2021	T3 - Long Term Projections	Draft descriptive text for charts to align with May data	1.90	445.00	845.50
Castelli,Michael	Senior	5/24/2021	T3 - Long Term Projections	Prepare latest indicator data as of May 24, 2021 to be incorporated into dashboard	2.10	445.00	934.50
Chan,Jonathan	Manager	5/24/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), and J. Ramirez (EY) to discuss reporting updates to the "Uses" slide for the March 31, 2021 presentation as of 24/05/2021.	0.20	595.00	119.00
Chan,Jonathan	Manager	5/24/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 24/05/2021.	0.80	595.00	476.00
Chan,Jonathan	Manager	5/24/2021	T3 - Plan of Adjustment	Participate in meeting with R. Thomas (EY), S. Chawla (EY), J. Chan (EY), and J. Ramirez (EY) to discuss COFINA and Puerto Rico Public Finance Corporation balances for the March 31, 2021 rollforward period as of 24/05/2021.	0.90	595.00	535.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chan,Jonathan	Manager	5/24/2021	T3 - Plan of Adjustment	Participate in meeting with R. Thomas (EY), S. Chawla (EY),J. Chan (EY), and J. Ramirez (EY) to discuss reporting updates for the March 31, 2021 presentation as of 24/05/2021.	0.90	595.00	535.50
Chawla,Sonia	Manager	5/24/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rolforward period as of 24/05/2021.	0.80	595.00	476.00
Chawla,Sonia	Manager	5/24/2021	T3 - Plan of Adjustment	Participate in meeting with R. Thomas (EY), S. Chawla (EY),J. Chan (EY), and J. Ramirez (EY) to discuss COFINA and Puerto Rico Public Finance Corporation balances for the March 31, 2021 rollforward period as of 24/05/2021.	0.90	595.00	535.50
Chawla,Sonia	Manager	5/24/2021	T3 - Plan of Adjustment	Participate in meeting with R. Thomas (EY), S. Chawla (EY),J. Chan (EY), and J. Ramirez (EY) to discuss reporting updates for the March 31, 2021 presentation as of 24/05/2021.	0.90	595.00	535.50
Chemtob,Victor	Senior Manager	5/24/2021	T3 - Long Term Projections	Review and edit expanded capex study scope of services presentation materials	0.70	720.00	504.00
Chemtob,Victor	Senior Manager	5/24/2021	T3 - Long Term Projections	Prepare for discussion with Natalie Jaresko regarding proposed expanded capex study scope.	0.90	720.00	648.00
Chemtob,Victor	Senior Manager	5/24/2021	T3 - Long Term Projections	Review and incorporate comments from counsel regarding revised PRIDCO fiscal plan	1.20	720.00	864.00
Chepenik,Adam Brandon	Partner/Principal	5/24/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and A. Chepenik (EY) regarding proposed use of ARP funds by government.	0.20	870.00	174.00
Chepenik,Adam Brandon	Partner/Principal	5/24/2021	T3 - Long Term Projections	Review PRIDCO real estate analysis	0.20	870.00	174.00
Chepenik,Adam Brandon	Partner/Principal	5/24/2021	T3 - Long Term Projections	Make edits to CRIM a/r portfolio analysis	0.40	870.00	348.00
Chevlin,Benjamin	Staff	5/24/2021	T3 - Long Term Projections	Prepare Civil Service Reform Pilot kick-off deck for EY-FOMB's kick-off meeting with Hacienda on 6/1	4.00	245.00	980.00
Eaton,Gregory William	Senior Manager	5/24/2021	T3 - Long Term Projections	Review of CRF Program Guidance and Grant Agreement	1.00	720.00	720.00
Edwards,Daniel	Manager	5/24/2021	T3 - Long Term Projections	Review preliminary scope of work for capex reserve study and made alterations based on partner review	0.80	595.00	476.00
Edwards,Daniel	Manager	5/24/2021	T3 - Long Term Projections	Review data related to PRIDCO study	1.00	595.00	595.00
Edwards,Daniel	Manager	5/24/2021	T3 - Long Term Projections	Conduct market outreach with potential subcontractor bidders through primary due diligence and direct conversation.	2.60	595.00	1,547.00
Edwards,Daniel	Manager	5/24/2021	T3 - Long Term Projections	Review and create capex road map for solicitation to subcontractor	3.60	595.00	2,142.00
Federer,Joshua Lee	Staff	5/24/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY), J Burr (EY), J Federer (EY), M Canter (EY) and S Sarna (EY) to discuss the outstanding data request for maintenance costs at PRDE to support the review of a house proposed bill	0.40	245.00	98.00
Federer,Joshua Lee	Staff	5/24/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY), J Federer (EY), and M Canter (EY) to discuss the outstanding data requests to PBA, PRDE and DTOP and inclusion of school case studies	0.50	245.00	122.50
Federer,Joshua Lee	Staff	5/24/2021	T3 - Long Term Projections	Prepare slide related to correspondence to-date with PBA, PRDE and DTOP and what information is outstanding	0.60	245.00	147.00
Federer,Joshua Lee	Staff	5/24/2021	T3 - Long Term Projections	Prepare conditions assessment and privatization of operations slides in schools analysis deck	1.70	245.00	416.50
Federer,Joshua Lee	Staff	5/24/2021	T3 - Long Term Projections	Prepare next steps section of schools analysis deck which highlights both near-term and long-term recommendations for optimization of owned school portfolio	1.70	245.00	416.50
Glavin,Amanda Jane	Senior	5/24/2021	T3 - Long Term Projections	Review status of Puerto Rico openings after the most recent Executive Order loosened many restrictions related to business capacities and travel	1.90	445.00	845.50
Glavin,Amanda Jane	Senior	5/24/2021	T3 - Long Term Projections	Review labor wage impacts in the EU versus in Puerto Rico specifically on unemployment	2.90	445.00	1,290.50
Good JR,Clark E	Manager	5/24/2021	T3 - Long Term Projections	Review system 2000 data to assess at very high level potential scale of participants impacted by HB 746	0.20	519.00	103.80

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	5/24/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), J Santambrogio (EY) and C Good (EY) to discuss fiscal plan reduction impact on Act 80 calculations	0.30	519.00	155.70
Good JR,Clark E	Manager	5/24/2021	T3 - Long Term Projections	Review of Act 80 updated slides prior to prep call	0.30	519.00	155.70
Good JR,Clark E	Manager	5/24/2021	T3 - Long Term Projections	Update Act 80 savings deck in advance of discussion with N Jaresko (FOMB)	0.40	519.00	207.60
Good JR,Clark E	Manager	5/24/2021	T3 - Creditor Mediation Support	Redacted	0.50	519.00	259.50
Good JR,Clark E	Manager	5/24/2021	T3 - Long Term Projections	Participate in call with Proskauer, EY, FOMB and ONB to discuss Act 80 implementation strategy. EY participants include S Levy (EY), J Santambrogio (EY) and C Good (EY)	0.60	519.00	311.40
Good JR,Clark E	Manager	5/24/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss slides for strategy session	0.60	519.00	311.40
Good JR,Clark E	Manager	5/24/2021	T3 - Long Term Projections	Review updates to decisions slides on Act 80 presentation prior to call with N Jaresko (FOMB)	0.60	519.00	311.40
Good JR,Clark E	Manager	5/24/2021	T3 - Long Term Projections	Participate in call with FOMB, Proskauer, EY to discuss Act 80 questions from N Jaresko (FOMB) including discussion of other pieces of related legislation. EY participants include J Santambrogio (EY), S Levy (EY), and C Good (EY)	0.90	519.00	467.10
Good JR,Clark E	Manager	5/24/2021	T3 - Creditor Mediation Support	Redacted	0.90	519.00	467.10
Good JR,Clark E	Manager	5/24/2021	T3 - Creditor Mediation Support	Redacted	1.00	519.00	519.00
Good JR,Clark E	Manager	5/24/2021	T3 - Creditor Mediation Support	Redacted	1.20	519.00	622.80
Good JR,Clark E	Manager	5/24/2021	T3 - Creditor Mediation Support	Redacted	1.30	519.00	674.70
Good JR,Clark E	Manager	5/24/2021	T3 - Creditor Mediation Support	Redacted	1.30	519.00	674.70
Good JR,Clark E	Manager	5/24/2021	T3 - Long Term Projections	Review Act 80 deck for board strategy session including analysis of how to present impacted agencies based on FP status	1.70	519.00	882.30
Gregoire,Alexandra	Manager	5/24/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY), J Burr (EY), J Federer (EY), M Canter (EY) and S Sarna (EY) to discuss the outstanding data request for maintenance costs at PRDE to support the review of a house proposed bill	0.40	595.00	238.00
Gregoire,Alexandra	Manager	5/24/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY), J Federer (EY), and M Canter (EY) to discuss the outstanding data requests to PBA, PRDE and DTOP and inclusion of school case studies	0.50	595.00	297.50
Gregoire,Alexandra	Manager	5/24/2021	T3 - Long Term Projections	Review and create LA Public School case study for school analysis	1.30	595.00	773.50
Gregoire,Alexandra	Manager	5/24/2021	T3 - Long Term Projections	Review data received by PRDE to discuss with FOMB	1.60	595.00	952.00
Heath,Emma	Senior Manager	5/24/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and A. Chepenik (EY) regarding proposed use of ARP funds by government.	0.20	720.00	144.00
Heath,Emma	Senior Manager	5/24/2021	T3 - Long Term Projections	Email to A. Garcia (FOMB) with updated detailed lost revenue calculation for ARP funds.	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/24/2021	T3 - Long Term Projections	Email to G. Eaton (EY) regarding findings of review of disaster aid revolver agreement terms.	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/24/2021	T3 - Long Term Projections	Email to A. Garcia (FOMB) regarding status of lost revenue calculation and preliminary calculation of same for ARP funds.	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/24/2021	T3 - Long Term Projections	Participate in call with F. Yodice (EY) and E. Heath (EY) regarding updates required to detailed lost revenue calculation for ARP funds.	0.60	720.00	432.00
Heath,Emma	Senior Manager	5/24/2021	T3 - Long Term Projections	Review revised Disaster Aid Revolver agreement terms for consistency with program guidelines	1.30	720.00	936.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Heath,Emma	Senior Manager	5/24/2021	T3 - Long Term Projections	Review and update preliminary detailed lost revenue calculation for ARP funds.	1.90	720.00	1,368.00
Kebhaj,Suhaib	Senior	5/24/2021	T3 - Long Term Projections	Facilitate translation of Spanish bills	0.60	445.00	267.00
Kebhaj,Suhaib	Senior	5/24/2021	T3 - Long Term Projections	Participate in call to discuss draft CW legislation related to property tax structure and motor vehicle excise tax, impact to fiscal plan and analysis required for Board. EY attendees include R. Tague (EY), D. Mullins (EY), J. Mackie (EY), D. Berger (EY), A. Kebhaj (EY).	0.60	445.00	267.00
Kebhaj,Suhaib	Senior	5/24/2021	T3 - Long Term Projections	Prepare guidance to staff on analysis of the property tax-CRIM bills	0.60	445.00	267.00
Kebhaj,Suhaib	Senior	5/24/2021	T3 - Long Term Projections	Prepare matrix summary bills	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	5/24/2021	T3 - Long Term Projections	Review sections of the bill reviewed by staff	1.00	445.00	445.00
Kebhaj,Suhaib	Senior	5/24/2021	T3 - Long Term Projections	Review multiple files with proposed bills to understand task from FOMB	1.60	445.00	712.00
Kebhaj,Suhaib	Senior	5/24/2021	T3 - Long Term Projections	Prepare summary of the property tax - CRIM proposed bill	2.80	445.00	1,246.00
Knapp,Nicole Penelope	Senior	5/24/2021	T3 - Long Term Projections	Update slide 6 in monthly economic update on USDOL unemployment claims	0.70	445.00	311.50
Knapp,Nicole Penelope	Senior	5/24/2021	T3 - Long Term Projections	Review legislative proposal on property taxes and motor vehicle taxes	1.20	445.00	534.00
Knapp,Nicole Penelope	Senior	5/24/2021	T3 - Long Term Projections	Compile results of property tax simulation for slide deck presentation	2.10	445.00	934.50
Knapp,Nicole Penelope	Senior	5/24/2021	T3 - Long Term Projections	Model the impact above for each class of property	2.90	445.00	1,290.50
Knapp,Nicole Penelope	Senior	5/24/2021	T3 - Long Term Projections	Model the impact of moving to market value, cutting tax rate by 10, and increasing exonerations and exemptions by 10 in accordance with legislative proposal	2.90	445.00	1,290.50
Latham,Willow Genevieve	Senior	5/24/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), F. Mira (EY), and M. Powell (EY) to discuss updates and edits to Task 2 ppt and GAA	0.40	445.00	178.00
Latham,Willow Genevieve	Senior	5/24/2021	T3 - Long Term Projections	Review full text of updated GAA for language and consistency	0.70	445.00	311.50
Latham,Willow Genevieve	Senior	5/24/2021	T3 - Long Term Projections	Final revisions to Task 2 deck and GAA prior to sending to A. Cruz (FOMB)	0.80	445.00	356.00
Latham,Willow Genevieve	Senior	5/24/2021	T3 - Long Term Projections	Final proofread and review of Task 2 deck prior to discussion with M. Powell (EY)	1.70	445.00	756.50
Lavrov,Eugene	Senior Manager	5/24/2021	T3 - Long Term Projections	Review EITC Expansion presentation	0.50	720.00	360.00
Lavrov,Eugene	Senior Manager	5/24/2021	T3 - Long Term Projections	Review updates to the GILTI memo	0.50	720.00	360.00
Levy,Sheva R	Partner/Principal	5/24/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), J Santambrogio (EY) and C Good (EY) to discuss fiscal plan reduction impact on Act 80 calculations	0.30	721.00	216.30
Levy,Sheva R	Partner/Principal	5/24/2021	T3 - Long Term Projections	Participate in call with Proskauer, EY, FOMB and ONB to discuss Act 80 implementation strategy. EY participants include S Levy (EY), J Santambrogio (EY) and C Good (EY)	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	5/24/2021	T3 - Long Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss slides for strategy session	0.60	721.00	432.60
Levy,Sheva R	Partner/Principal	5/24/2021	T3 - Creditor Mediation Support	Redacted	0.70	721.00	504.70
Levy,Sheva R	Partner/Principal	5/24/2021	T3 - Long Term Projections	Review proposed conditions to Act 80 implementation	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	5/24/2021	T3 - Long Term Projections	Participate in call with FOMB, Proskauer, EY to discuss Act 80 questions from N Jaresko (FOMB) including discussion of other pieces of related legislation. EY participants include J Santambrogio (EY), S Levy (EY), and C Good (EY)	0.90	721.00	648.90
Levy,Sheva R	Partner/Principal	5/24/2021	T3 - Creditor Mediation Support	Redacted	1.00	721.00	721.00
Levy,Sheva R	Partner/Principal	5/24/2021	T3 - Long Term Projections	Review Act 80 potential 1 year financial impact for fiscal plan vs. non fiscal plan entities	1.30	721.00	937.30
Mackie,James	Executive Director	5/24/2021	T3 - Long Term Projections	Review effect of family leave on wages and employment to reply to question from FOMB	0.30	810.00	243.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mackie,James	Executive Director	5/24/2021	T3 - Long Term Projections	Participate in call to discuss draft CW legislation related to property tax structure and motor vehicle excise tax, impact to fiscal plan and analysis required for Board. EY attendees include R. Tague (EY), D. Mullins (EY), J. Mackie (EY), D. Berger (EY), A. Kebhaj (EY).	0.60	810.00	486.00
Mackie,James	Executive Director	5/24/2021	T3 - Long Term Projections	Review bill to replace the inventory tax on vehicles with a 1% sales tax	0.90	810.00	729.00
Mairena,Daisy	Staff	5/24/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Department of Housing as of 024/05/2021 to follow up on restriction information as of 03/31/2021 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/24/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Forensics Science Bureau as of 024/05/2021 to follow up on restriction information as of 03/31/2021 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/24/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Government Ethics Office as of 024/05/2021 to follow up on restriction information as of 03/31/2021 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/24/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Office of Legislative Services as of 024/05/2021 to follow up on restriction information as of 03/31/2021 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/24/2021	T3 - Plan of Adjustment	Review bank account information related to cash balances received on 024/05/2021 for Housing Financing Authority for the March 31, 2021 testing period.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/24/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 24/05/2021.	0.80	245.00	196.00
Mairena,Daisy	Staff	5/24/2021	T3 - Plan of Adjustment	Review required action items for following up with account holders or financial institutions for clarification needed over 03/31/2021 cash balances as of 024/05/2021.	0.80	245.00	196.00
Mairena,Daisy	Staff	5/24/2021	T3 - Plan of Adjustment	Perform analysis as of 024/05/2021, to include within list to be shared with counsel, identifying source documentation supporting restriction classifications for Conservatory of Music Corporation of Puerto Rico accounts for the 03/31/2021 reporting period.	1.30	245.00	318.50
Mairena,Daisy	Staff	5/24/2021	T3 - Plan of Adjustment	Review bank account confirmation workbooks provided by account holders as of 05/24/21 for the March 31, 2021 testing period to ensure all information is obtained.	2.90	245.00	710.50
Malhotra,Gaurav	Partner/Principal	5/24/2021	T3 - Long Term Projections	Review of N.Jaresko request on pension laws	1.20	870.00	1,044.00
Malhotra,Gaurav	Partner/Principal	5/24/2021	T3 - Long Term Projections	Review of 30 year cash projections and including cash and surplus impact	2.20	870.00	1,914.00
Meisel,Daniel	Staff	5/24/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY), J Burr (EY), J Federer (EY), M Canter (EY) and S Sarna (EY) to discuss the outstanding data request for maintenance costs at PRDE to support the review of a house proposed bill	0.40	245.00	98.00
Meisel,Daniel	Staff	5/24/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY), J Federer (EY), and M Canter (EY) to discuss the outstanding data requests to PBA, PRDE and DTOP and inclusion of school case studies.	0.50	245.00	122.50
Meisel,Daniel	Staff	5/24/2021	T3 - Long Term Projections	Provide peer review/comments on the PRIDCO Capex Study scope of work.	0.50	245.00	122.50
Meisel,Daniel	Staff	5/24/2021	T3 - Long Term Projections	Review PBA responses to the initial EY question log.	0.60	245.00	147.00
Meisel,Daniel	Staff	5/24/2021	T3 - Long Term Projections	Perform an analysis to calculate the total estimated square footage of PRIDCO's portfolio to be tested within the scope of work in order to estimate the cost of contracting 3rd party facilities reports.	1.10	245.00	269.50
Meisel,Daniel	Staff	5/24/2021	T3 - Long Term Projections	Aggregate data on missing/outstanding data requests with PBA, PRDE and DTOP.	1.40	245.00	343.00
Mira,Francisco Jose	Senior Manager	5/24/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), F. Mira (EY), and M. Powell (EY) to discuss updates and edits to Task 2 ppt and GAA	0.40	720.00	288.00
Mira,Francisco Jose	Senior Manager	5/24/2021	T3 - Long Term Projections	Review Task 2 deck prior to discussion with M. Powell (EY)	1.70	720.00	1,224.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mira, Francisco Jose	Senior Manager	5/24/2021	T3 - Long Term Projections	Review and respond to W. Latham (EY) comments in GAA, and final proofread	1.90	720.00	1,368.00
Morris, Michael Thomas	Senior	5/24/2021	T3 - Creditor Mediation Support	Redacted	2.90	405.00	1,174.50
Mullins, Daniel R	Executive Director	5/24/2021	T3 - Long Term Projections	Prepare macroeconomic forecasting briefing for FOMB legal team	0.30	810.00	243.00
Mullins, Daniel R	Executive Director	5/24/2021	T3 - Long Term Projections	Review labor market legislation enhancing employee protections and benefits impact on employment and earnings	0.30	810.00	243.00
Mullins, Daniel R	Executive Director	5/24/2021	T3 - Long Term Projections	Amend final version of assessment of Act 40 film tax credits	0.40	810.00	324.00
Mullins, Daniel R	Executive Director	5/24/2021	T3 - Long Term Projections	Review Regulation 7970 Economic Incentives Review Board formation and basis	0.40	810.00	324.00
Mullins, Daniel R	Executive Director	5/24/2021	T3 - Long Term Projections	Participate in call to discuss draft CW legislation related to property tax structure and motor vehicle excise tax, impact to fiscal plan and analysis required for Board. EY attendees include R. Tague (EY), D. Mullins (EY), J. Mackie (EY), D. Berger (EY), A. Kebhaj (EY).	0.60	810.00	486.00
Mullins, Daniel R	Executive Director	5/24/2021	T3 - Long Term Projections	Review fiscal implication of HB proposal to transfer education facilities to municipalities	0.60	810.00	486.00
Mullins, Daniel R	Executive Director	5/24/2021	T3 - Long Term Projections	Review fiscal implication of HB proposal to transfer road system to municipalities	0.70	810.00	567.00
Mullins, Daniel R	Executive Director	5/24/2021	T3 - Long Term Projections	Review fiscal implications of HB proposal to transition to market value basis for property taxes	2.30	810.00	1,863.00
Mullins, Daniel R	Executive Director	5/24/2021	T3 - Long Term Projections	Review fiscal implication of HB proposal to levy special property/excises tax on automobiles	2.80	810.00	2,268.00
Neziroski, David	Staff	5/24/2021	T3 - Fee Applications / Retention	Add additional detail to the February monthly statement	2.80	245.00	686.00
Panagiotakis, Sofia	Senior Manager	5/24/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), and J Burr (EY) regarding a recently proposed house bill that moves certain maintenance costs to municipalities	0.70	720.00	504.00
Powell, Marc	Executive Director	5/24/2021	T3 - Long Term Projections	Participate in call with W. Latham (EY), F. Mira (EY), and M. Powell (EY) to discuss updates and edits to Task 2 ppt and GAA	0.40	810.00	324.00
Powell, Marc	Executive Director	5/24/2021	T3 - Long Term Projections	Review of Task 2 deck prior to discussion with F. Mira (EY) and W. Latham (EY)	1.60	810.00	1,296.00
Rai, Aman	Staff	5/24/2021	T3 - Long Term Projections	Prepare table of employment by sector indexed to April 2019 for Monthly Economic Update slide deck	1.70	245.00	416.50
Ramirez, Aaron	Senior	5/24/2021	T3 - Long Term Projections	Review Mapping Useable Infrastructure Precedents for Task 3 to include notes	2.60	445.00	1,157.00
Ramirez, Aaron	Senior	5/24/2021	T3 - Long Term Projections	Review Mapping Useable Infrastructure Precedents for Task 3 to include notes	2.80	445.00	1,246.00
Ramirez, Aaron	Senior	5/24/2021	T3 - Long Term Projections	Review of Mapping Useable Infrastructure Precedents for Task 3 to include notes	3.10	445.00	1,379.50
Ramirez, Jessica I.	Senior	5/24/2021	T3 - Plan of Adjustment	Prepare email request to Department of Treasury to follow up on additional bank account information as of 024/05/2021 for 03/31/2021 testing period cash balances requests.	0.10	445.00	44.50
Ramirez, Jessica I.	Senior	5/24/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), and J. Ramirez (EY) to discuss reporting updates to the "Uses" slide for the March 31, 2021 presentation as of 24/05/2021.	0.20	445.00	89.00
Ramirez, Jessica I.	Senior	5/24/2021	T3 - Plan of Adjustment	Prepare summary analysis of requests for Department of Treasury to follow up on additional bank account information as of 024/05/2021 for 03/31/2021 testing period cash balances requests.	0.30	445.00	133.50
Ramirez, Jessica I.	Senior	5/24/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 24/05/2021.	0.80	445.00	356.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Ramirez, Jessica I.	Senior	5/24/2021	T3 - Plan of Adjustment	Participate in meeting with R. Thomas (EY), S. Chawla (EY), J. Chan (EY), and J. Ramirez (EY) to discuss COFINA and Puerto Rico Public Finance Corporation balances for the March 31, 2021 rollforward period as of 24/05/2021.	0.90	445.00	400.50
Ramirez, Jessica I.	Senior	5/24/2021	T3 - Plan of Adjustment	Participate in meeting with R. Thomas (EY), S. Chawla (EY), J. Chan (EY), and J. Ramirez (EY) to discuss reporting updates for the March 31, 2021 presentation as of 24/05/2021.	0.90	445.00	400.50
Ramirez, Jessica I.	Senior	5/24/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis on 024/05/2021 for accurate presentation of balances.	1.60	445.00	712.00
Ramirez, Jessica I.	Senior	5/24/2021	T3 - Plan of Adjustment	Update the 03/31/2021 testing period draft presentation for the Board on 024/05/2021, for additional updates made to the cash analysis.	2.10	445.00	934.50
Rubin, Joshua A.	Staff	5/24/2021	T3 - Long Term Projections	Prepare table of employment recovery by sector in the United States and Puerto Rico by month	1.90	245.00	465.50
Sanchez-Riveron, Déborah	Staff	5/24/2021	T3 - Plan of Adjustment	Review Relativity testing platform FI Outreach comments for closed accounts held at Banco Popular as part of 3/31/2021 reporting period procedures.	0.60	245.00	147.00
Sanchez-Riveron, Déborah	Staff	5/24/2021	T3 - Plan of Adjustment	Participate in meeting with J. Chan (EY), D. Mairena (EY), D. Sanchez-Riveron (EY), S. Chawla (EY), and J. Ramirez (EY) to discuss reporting procedures for upcoming March 31, 2021 rollforward period as of 24/05/2021.	0.80	245.00	196.00
Sanchez-Riveron, Déborah	Staff	5/24/2021	T3 - Plan of Adjustment	Perform analysis to compare source document production listing as of 24/05/2021 to production listing prepared on 18/05/2021, to share with counsel for the 03/31/2021 reporting period.	0.90	245.00	220.50
Sanchez-Riveron, Déborah	Staff	5/24/2021	T3 - Plan of Adjustment	Prepare preliminary analysis of account restrictions for the March 31, 2021 reporting period per FOMB request.	1.40	245.00	343.00
Sanchez-Riveron, Déborah	Staff	5/24/2021	T3 - Plan of Adjustment	Prepare preliminary analysis of account balances for the March 31, 2021 reporting period per FOMB request.	1.80	245.00	441.00
Sanchez-Riveron, Déborah	Staff	5/24/2021	T3 - Plan of Adjustment	Review updated analysis of documentation supporting the 3/31/2021 Cash Balance Update, as of 24/05/2021.	2.60	245.00	637.00
Santambrogio, Juan	Executive Director	5/24/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), J Santambrogio (EY) and C Good (EY) to discuss fiscal plan reduction impact on Act 80 calculations	0.30	810.00	243.00
Santambrogio, Juan	Executive Director	5/24/2021	T3 - Long Term Projections	Participate in meeting with J Santambrogio (EY) and J Burr (EY) to discuss the 5.5% SUT waterfall in accordance with the COFINA bond indenture	0.40	810.00	324.00
Santambrogio, Juan	Executive Director	5/24/2021	T3 - Long Term Projections	Participate in call with Proskauer, EY, FOMB and ONB to discuss Act 80 implementation strategy. EY participants include S Levy (EY), J Santambrogio (EY) and C Good (EY)	0.60	810.00	486.00
Santambrogio, Juan	Executive Director	5/24/2021	T3 - Long Term Projections	Review listing of agencies eligible for Act 80 pension legislation including classification within Commonwealth	0.70	810.00	567.00
Santambrogio, Juan	Executive Director	5/24/2021	T3 - Plan of Adjustment	Review analysis of surplus of restricted entities to be included in 30 year cash projections	0.80	810.00	648.00
Santambrogio, Juan	Executive Director	5/24/2021	T3 - Long Term Projections	Participate in call with FOMB, Proskauer, EY to discuss Act 80 questions from N Jaresko (FOMB) including discussion of other pieces of related legislation. EY participants include J Santambrogio (EY), S Levy (EY), and C Good (EY)	0.90	810.00	729.00
Santambrogio, Juan	Executive Director	5/24/2021	T3 - Creditor Mediation Support	Redacted	1.00	810.00	810.00
Santambrogio, Juan	Executive Director	5/24/2021	T3 - Long Term Projections	Review updated version of Sales and Use Tax waterfall including payouts projected for CVI	1.20	810.00	972.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sarna,Shavi	Senior Manager	5/24/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY), J Burr (EY), J Federer (EY), M Canter (EY) and S Sarna (EY) to discuss the outstanding data request for maintenance costs at PRDE to support the review of a house proposed bill	0.40	720.00	288.00
Sarna,Shavi	Senior Manager	5/24/2021	T3 - Long Term Projections	Participate in call with S Panagiotakis (EY), S Sarna (EY), and J Burr (EY) regarding a recently proposed house bill that moves certain maintenance costs to municipalities	0.70	720.00	504.00
Seth,Jay Ashish	Senior	5/24/2021	T3 - Long Term Projections	Participate in a working call with R. Tan (EY) and J. Seth (EY) to classify agencies impacted by Act 80 as included/excluded in Commonwealth Fiscal Plan	0.30	445.00	133.50
Soutendijk,Tyler	Staff	5/24/2021	T3 - Long Term Projections	Convert Motor Vehicle Ad Hoc tax reports from Spanish to English	0.20	245.00	49.00
Soutendijk,Tyler	Staff	5/24/2021	T3 - Long Term Projections	Prepare input data sets and descriptions for online real time indicator dashboard development	0.30	245.00	73.50
Soutendijk,Tyler	Staff	5/24/2021	T3 - Long Term Projections	Update non-real time indicator slides in Monthly Economic Update	0.80	245.00	196.00
Soutendijk,Tyler	Staff	5/24/2021	T3 - Long Term Projections	Prepare missing components of real time data dashboard and Puerto Rico Economic Monitor slides	1.80	245.00	441.00
Soutendijk,Tyler	Staff	5/24/2021	T3 - Long Term Projections	Prepare COVID comparison slides for Monthly Economic Update	2.70	245.00	661.50
Tague,Robert	Executive Director	5/24/2021	T3 - Long Term Projections	Review proposed legislation related to motor vehicles tax to assess key issues	0.30	810.00	243.00
Tague,Robert	Executive Director	5/24/2021	T3 - Long Term Projections	Participate in call with G. Ojeda (FOMB) and R Tague (EY) to discuss property tax and motor vehicles excise tax draft legislation and required analysis.	0.40	810.00	324.00
Tague,Robert	Executive Director	5/24/2021	T3 - Long Term Projections	Participate in call with R. Tague (EY) and G. Ojeda (FOMB) to discuss initial draft of legislative scoring on property tax and next steps	0.40	810.00	324.00
Tague,Robert	Executive Director	5/24/2021	T3 - Creditor Mediation Support	Redacted	0.50	810.00	405.00
Tague,Robert	Executive Director	5/24/2021	T3 - Long Term Projections	Participate in call to discuss draft CW legislation related to property tax structure and motor vehicle excise tax, impact to fiscal plan and analysis required for Board. EY attendees include R. Tague (EY), D. Mullins (EY), J. Mackie (EY), D. Berger (EY), A. Kebhaj (EY).	0.60	810.00	486.00
Tague,Robert	Executive Director	5/24/2021	T3 - Long Term Projections	Review proposed legislation related to property tax market valuation implementation to assess key issues	0.60	810.00	486.00
Tague,Robert	Executive Director	5/24/2021	T3 - Creditor Mediation Support	Redacted	1.00	810.00	810.00
Tague,Robert	Executive Director	5/24/2021	T3 - Long Term Projections	Work on presentation deck regarding property tax and motor vehicle tax proposals	1.80	810.00	1,458.00
Tan,Riyandi	Manager	5/24/2021	T3 - Long Term Projections	Participate in a working call with R. Tan (EY) and J. Seth (EY) to classify agencies impacted by Act 80 as included/excluded in Commonwealth Fiscal Plan	0.30	595.00	178.50
Tan,Riyandi	Manager	5/24/2021	T3 - Long Term Projections	Prepare summary presentation of 30 year projection to include changes requested by Executive Director.	0.80	595.00	476.00
Tan,Riyandi	Manager	5/24/2021	T3 - Long Term Projections	Participate in working meeting with R Tan (EY) and J Burr (EY) to prepare the 5.5% SUT waterfall in accordance with the COFINA bond indenture	0.90	595.00	535.50
Tan,Riyandi	Manager	5/24/2021	T3 - Long Term Projections	Revise 30 year projection to include accrual view of items and reconcile against cash outflow.	1.30	595.00	773.50
Thind,Jehan	Senior Manager	5/24/2021	T3 - Long Term Projections	Draft and Clean up TOC for Task 3. Prepared separate TOC and sub-element extract	1.10	720.00	792.00
Thomas,Richard I	Partner/Principal	5/24/2021	T3 - Plan of Adjustment	Participate in meeting with R. Thomas (EY), S. Chawla (EY),J. Chan (EY), and J. Ramirez (EY) to discuss COFINA and Puerto Rico Public Finance Corporation balances for the March 31, 2021 rollforward period as of 24/05/2021.	0.90	870.00	783.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Thomas,Richard I	Partner/Principal	5/24/2021	T3 - Plan of Adjustment	Participate in meeting with R. Thomas (EY), S. Chawla (EY),J. Chan (EY), and J. Ramirez (EY) to discuss reporting updates for the March 31, 2021 presentation as of 24/05/2021.	0.90	870.00	783.00
Venkatramanan,Siddhu	Manager	5/24/2021	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly as of 024/05/2021	1.20	595.00	714.00
Venkatramanan,Siddhu	Manager	5/24/2021	T3 - Plan of Adjustment	Update Relativity platform for documentation identified during the weekly workspace maintenance for the cash analysis workstream as of 024/05/2021	1.30	595.00	773.50
Yodice,Frank	Senior	5/24/2021	T3 - Long Term Projections	Draft email to P. Perez (FOMB) seeking additional information about dollar denominations for revenue sources for the Oficina de Administration y Transformación de los Recursos Humanos en el Gobierno de PR – OATRH	0.20	445.00	89.00
Yodice,Frank	Senior	5/24/2021	T3 - Long Term Projections	Prepare lists of agencies that have not provided complete data, and organize them based on whether they have provided no data or partial data	0.50	445.00	222.50
Yodice,Frank	Senior	5/24/2021	T3 - Long Term Projections	Participate in call with F. Yodice (EY) and E. Heath (EY) regarding updates required to detailed lost revenue calculation for ARP funds.	0.60	445.00	267.00
Yodice,Frank	Senior	5/24/2021	T3 - Long Term Projections	Review agency revenue data to determine revenue source and amount attributable to calendar year 2020	1.20	445.00	534.00
Yodice,Frank	Senior	5/24/2021	T3 - Long Term Projections	Update ARP lost revenue calculation with additional agency revenue data	2.70	445.00	1,201.50
Zhao,Leqi	Senior	5/24/2021	T3 - Long Term Projections	Refine slides for fiscal impact analysis using automobile sale data for motor vehicle bill	1.20	445.00	534.00
Zhao,Leqi	Senior	5/24/2021	T3 - Long Term Projections	Prepare slides for fiscal impact analysis using automobile sale data for motor vehicle bill	2.20	445.00	979.00
Zhao,Leqi	Senior	5/24/2021	T3 - Long Term Projections	Prepare fiscal impact analysis using automobile sale data for motor vehicle bill	2.30	445.00	1,023.50
Zhao,Leqi	Senior	5/24/2021	T3 - Long Term Projections	Review the law documents to prepare for fiscal analysis for motor vehicle bill	2.30	445.00	1,023.50
Almbaid,Nahla	Staff	5/25/2021	T3 - Long Term Projections	Prepare monthly economic update slides for state comparison	2.90	245.00	710.50
Ban,Menuka	Manager	5/25/2021	T3 - Long Term Projections	Provide comments and further directions to analysts on revising the three digit sector analysis to identify the details on where the primary drop vs. jobs gain are coming from in the PR economy	0.40	595.00	238.00
Ban,Menuka	Manager	5/25/2021	T3 - Long Term Projections	Review GILTI deck and Op-ed to confirm to E. Lavrov (EY) there is no changes needed	0.40	595.00	238.00
Ban,Menuka	Manager	5/25/2021	T3 - Long Term Projections	Review the property tax -market value analysis and motor vehicle tax change scoring analysis to provide comments	0.80	595.00	476.00
Ban,Menuka	Manager	5/25/2021	T3 - Long Term Projections	Review Monthly Economic update slide deck methodology to show the drop since pandemic to properly display the findings on the employment drop and sector variation within 2-digit NAICS analysis	1.70	595.00	1,011.50
Ban,Menuka	Manager	5/25/2021	T3 - Long Term Projections	Prepare the Unemployment / Revenue Forecast / Macro outlook (performance and forecast) overview slide deck to prepare for the pre-board meeting briefing.	2.90	595.00	1,725.50
Barati Stec,Izabella	Manager	5/25/2021	T3 - Long Term Projections	Prepare write up on the labor market mechanisms in a perfect economy	1.10	595.00	654.50
Barati Stec,Izabella	Manager	5/25/2021	T3 - Long Term Projections	Research labor reform in US states	2.10	595.00	1,249.50
Barati Stec,Izabella	Manager	5/25/2021	T3 - Long Term Projections	Conduct literature review on labor regulation and the DGP	2.20	595.00	1,309.00
Barati Stec,Izabella	Manager	5/25/2021	T3 - Long Term Projections	Research labor reform in OECD countries	2.90	595.00	1,725.50
Berger,Daniel L.	Manager	5/25/2021	T3 - Long Term Projections	Finalize EITC modeling document before sending to Hacienda / legislature	0.80	595.00	476.00
Berger,Daniel L.	Manager	5/25/2021	T3 - Long Term Projections	Work on additional EITC model runs as requested by Hacienda / legislature	0.90	595.00	535.50
Berger,Daniel L.	Manager	5/25/2021	T3 - Long Term Projections	Prepare new revenue slides for presentation to Proskauer on the economic conditions of the island	1.30	595.00	773.50
Berger,Daniel L.	Manager	5/25/2021	T3 - Long Term Projections	Condense slide deck into single slide for FOMB for motor vehicle exemption	1.40	595.00	833.00
Berger,Daniel L.	Manager	5/25/2021	T3 - Long Term Projections	Review slide deck for presentation to Proskauer on the economic conditions of Puerto Rico	1.80	595.00	1,071.00
Burr,Jeremy	Manager	5/25/2021	T3 - Long Term Projections	Prepare request for fiscal plan exhibits related to COFINA to support FOMB's final presentation efforts	0.20	595.00	119.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Manager	5/25/2021	T3 - Long Term Projections	Participate in call with V Bernal (FOMB) and J Burr (EY) to discuss the PRIDCO script and public deck for the 2021 PRIDCO fiscal plan certification	0.30	595.00	178.50
Burr,Jeremy	Manager	5/25/2021	T3 - Long Term Projections	Prepare summary of the ERS loan portfolio to support FOMB analysis of the same	0.40	595.00	238.00
Burr,Jeremy	Manager	5/25/2021	T3 - Long Term Projections	Prepare revisions to the Section 104 request list for the Government regarding school leases	0.80	595.00	476.00
Burr,Jeremy	Manager	5/25/2021	T3 - Long Term Projections	Review the ERS loan portfolio executive summary review to support analysis of the portfolio by the FOMB	1.60	595.00	952.00
Bush,Connor Aloysius	Staff	5/25/2021	T3 - Long Term Projections	Update Puerto Rico Orchestral Retirement Plan presentation including adding additional graphs	2.10	271.00	569.10
Campbell,Nnaji-Semayi	Senior	5/25/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, preferred bidder, Task 2 Onboarding draft deliverable and Task 3	0.40	445.00	178.00
Campbell,Nnaji-Semayi	Senior	5/25/2021	T3 - Long Term Projections	Research and revise content on backbone/backhaul	0.60	445.00	267.00
Campbell,Nnaji-Semayi	Senior	5/25/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira(EY), J. Thind (EY)(Partial), T. Yang (EY)(Partial), N. Campbell (EY)(Partial), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	1.10	445.00	489.50
Canter,Matthew Alan	Manager	5/25/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY) and M Canter (EY) about the PRIDCO capital expenditure study and the asset management privatization study (Act 29 -2009, Article 7)	0.20	595.00	119.00
Canter,Matthew Alan	Manager	5/25/2021	T3 - Long Term Projections	Review discussion guide for LAUSD case study interview provided by A Gregoire (EY)	0.20	595.00	119.00
Canter,Matthew Alan	Manager	5/25/2021	T3 - Long Term Projections	Review the Puerto Rico Convention Center District Authority FY20 financial information and operating data	0.40	595.00	238.00
Canter,Matthew Alan	Manager	5/25/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY), J Federer (EY), and M Canter (EY) to discuss LA Unified School District and potential relevance for incorporation in school analysis	0.50	595.00	297.50
Canter,Matthew Alan	Manager	5/25/2021	T3 - Long Term Projections	Review FOMB letter to DTOP requesting real estate data on behalf of N Jaresko (EY) draft by J Federer (EY)	0.60	595.00	357.00
Canter,Matthew Alan	Manager	5/25/2021	T3 - Long Term Projections	Address edits to PRIDCO expanded capital expenditure study	0.70	595.00	416.50
Canter,Matthew Alan	Manager	5/25/2021	T3 - Long Term Projections	Review Act 29-2009, Article 7 in conjunction with necessary steps to determine the scope of a feasibility study for PRIDCO's asset management privatization	1.30	595.00	773.50
Chan,Jonathan	Manager	5/25/2021	T3 - Plan of Adjustment	Update cash balance update report for the 03/31/2021 reporting period as of 025/05/2021 for changes to Unrestricted balances held by the Public Buildings Authority.	2.40	595.00	1,428.00
Chan,Jonathan	Manager	5/25/2021	T3 - Plan of Adjustment	Review the cash balance update report for the 03/31/2021 reporting period for additional changes made as of 025/05/2021.	2.70	595.00	1,606.50
Chan,Jonathan	Manager	5/25/2021	T3 - Plan of Adjustment	Update cash balance update report for the 03/31/2021 reporting period to incorporate information received from external advisors to the Board as of 025/05/2021.	2.90	595.00	1,725.50
Chawla,Sonia	Manager	5/25/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Office of Legislative Services at First Bank as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/25/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Public Housing Administration at First Bank as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/25/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 2 accounts held by the Puerto Rico Municipal Finance Agency at US Bank as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/25/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 4 accounts held by the Public Buildings Authority at US Bank as of 03/31/21 testing period.	0.10	595.00	59.50
Chawla,Sonia	Manager	5/25/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 5 accounts held by the Electric Power Authority (PREPA) at US Bank as of 03/31/21 testing period.	0.20	595.00	119.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Manager	5/25/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 7 accounts held by the Electric Power Authority (PREPA) at Banco Santander as of 03/31/21 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	5/25/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 7 accounts held by the Municipal Revenue Collection Center (CRIM) at Banco Popular as of 03/31/21 testing period.	0.20	595.00	119.00
Chawla,Sonia	Manager	5/25/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 11 accounts held by the Automobile Accident Compensation Administration at Northern Trust as of 03/31/21 testing period.	0.30	595.00	178.50
Chawla,Sonia	Manager	5/25/2021	T3 - Plan of Adjustment	Perform quality review over analysis of historical restriction classifications with information updated for the 03/31/2021 reporting period.	0.30	595.00	178.50
Chawla,Sonia	Manager	5/25/2021	T3 - Plan of Adjustment	Perform quality review over a selection of 15 accounts held by the Electric Power Authority (PREPA) at Northern Trust as of 03/31/21 testing period.	0.40	595.00	238.00
Chawla,Sonia	Manager	5/25/2021	T3 - Plan of Adjustment	Perform quality review over the production listing of source documents supporting the March 31, 2021, balance update report as of 025/05/2021.	0.40	595.00	238.00
Chawla,Sonia	Manager	5/25/2021	T3 - Plan of Adjustment	Review analysis with supporting restrictions documentation for various public corporations as of 25/05/2021 per Proskauer request for legal due diligence review.	0.40	595.00	238.00
Chawla,Sonia	Manager	5/25/2021	T3 - Plan of Adjustment	Review status for items identified during third level review procedures over cash requiring follow up with account holders or financial institutions for the 03/31/2021 testing period as of 025/05/2021, to assess impact on reporting.	0.60	595.00	357.00
Chawla,Sonia	Manager	5/25/2021	T3 - Plan of Adjustment	Review the data for Disclosure Statement analysis as part of the cash balance analysis reporting workbook for the 03/31/2021 reporting period.	1.10	595.00	654.50
Chawla,Sonia	Manager	5/25/2021	T3 - Plan of Adjustment	Perform additional quality review over the updated 03/31/2021 testing period draft presentation for the Board on 025/05/2021.	1.90	595.00	1,130.50
Chemtob,Victor	Senior Manager	5/25/2021	T3 - Long Term Projections	Review and edit revised expanded capex study scope of services presentation materials	0.50	720.00	360.00
Chemtob,Victor	Senior Manager	5/25/2021	T3 - Long Term Projections	Review and comment on scope of services related to valuation of specific PRIDCO assets	0.80	720.00	576.00
Chepenik,Adam Brandon	Partner/Principal	5/25/2021	T3 - Long Term Projections	Prepare explanation on Desirability and Convenience study for N Jaresko (FOMB)	0.10	870.00	87.00
Chepenik,Adam Brandon	Partner/Principal	5/25/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY) and M Canter (EY) about the PRIDCO capital expenditure study and the asset management privatization study (Act 29 -2009, Article 7)	0.20	870.00	174.00
Chepenik,Adam Brandon	Partner/Principal	5/25/2021	T3 - Long Term Projections	Review latest ERS portfolio data	0.20	870.00	174.00
Chepenik,Adam Brandon	Partner/Principal	5/25/2021	T3 - Long Term Projections	Incorporate edits to global min tax materials from G Malhotra (EY) feedback	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	5/25/2021	T3 - Long Term Projections	Review latest EITC calculations on potential cost and impact	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	5/25/2021	T3 - Creditor Mediation Support	Redacted	0.70	870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	5/25/2021	T3 - Long Term Projections	Make additional revisions to global tax explanations combined with comm materials in advance of FOMB strategy session on the topic	0.80	870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	5/25/2021	T3 - Non-working travel (billed at 50% of rates)	Travel from Washington, DC to San Juan, PR for in person client meetings with FOMB at client request	4.00	435.00	1,740.00
Chevlin,Benjamin	Staff	5/25/2021	T3 - Long Term Projections	Participate in meeting with Olivier (FOMB) to review and provide feedback on his preliminary findings and recommendations pertaining to our joint performance management approach for the Civil Service Reform Pilot. EY: R Venkatraman (EY), J Merchan (EY), B Chevlin (EY); FOMB: Olivier Perrinjaquet.	1.10	245.00	269.50
Chevlin,Benjamin	Staff	5/25/2021	T3 - Long Term Projections	Prepare Civil service reform pilot check off presentation to be used for kick-off session with Hacienda Secretary Francisco Pares.	4.50	245.00	1,102.50
Dubinsky,Shawn	Manager	5/25/2021	T3 - Plan of Adjustment	Analyze revised schedule of unsecured claims from A&M to determine updates to resolved tax claims and credits/carryforwards pursuant to the POA and identify remaining claims pending resolution	0.20	595.00	119.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky,Shawn	Manager	5/25/2021	T3 - Creditor Mediation Support	Redacted	0.20	595.00	119.00
Dubinsky,Shawn	Manager	5/25/2021	T3 - Plan of Adjustment	Review CW Fiscal Plan financial model and forecasted surplus to understand potential impacts to disbursements and GF balances from COR proposal to modify pension restoration	0.30	595.00	178.50
Dubinsky,Shawn	Manager	5/25/2021	T3 - Creditor Mediation Support	Redacted	0.40	595.00	238.00
Dubinsky,Shawn	Manager	5/25/2021	T3 - Plan of Adjustment	Analyze and research Committee of Retirees (COR) proposed amendments and modifications to the CW Plan of Adjustment to identify and determine impacts to creditor classes, participant claims, benefit treatment, and impacts to the CW General Fund	0.60	595.00	357.00
Dubinsky,Shawn	Manager	5/25/2021	T3 - Long Term Projections	Analyze proposed motor vehicle property tax reform legislation and EY legislative review to understand the proposed methods of converting to market value approach and mass valuations	0.60	595.00	357.00
Dubinsky,Shawn	Manager	5/25/2021	T3 - Long Term Projections	Analyze proposed property tax reform legislation and EY legislative review to understand the proposed methods of converting to market value approach and mass valuations	0.60	595.00	357.00
Dubinsky,Shawn	Manager	5/25/2021	T3 - Plan of Adjustment	Draft FOMB briefing slides on COR proposal to modify pension restoration and changes to claim classification to decision responses and detail next steps	0.60	595.00	357.00
Dubinsky,Shawn	Manager	5/25/2021	T3 - Long Term Projections	Participate in working session with R. Tague (EY) and S. Dubinsky (EY) to review pending legislation and updated scoring analysis of proposed property tax and motor vehicle tax reforms in FOMB presentation for briefing meeting with FOMB board and FOMB legislative working session	0.90	595.00	535.50
Edwards,Daniel	Manager	5/25/2021	T3 - Creditor Mediation Support	Redacted	0.50	595.00	297.50
Edwards,Daniel	Manager	5/25/2021	T3 - Long Term Projections	Prepare and review data related to PRIDCO capex study workstream	2.60	595.00	1,547.00
Federer,Joshua Lee	Staff	5/25/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY), J Federer (EY), and M Canter (EY) to discuss LA Unified School District and potential relevance for incorporation in school analysis	0.50	245.00	122.50
Federer,Joshua Lee	Staff	5/25/2021	T3 - Long Term Projections	Prepare information request letter to AFFAF regarding missing DTOP real estate portfolio data and need for incorporation into schools analysis	1.60	245.00	392.00
Gelfond,Hilary	Staff	5/25/2021	T3 - Long Term Projections	Review data from Homebase on recovery of the leisure and food sectors for inclusion in monthly economic update	0.60	245.00	147.00
Gelfond,Hilary	Staff	5/25/2021	T3 - Long Term Projections	Compare state monthly revenue collections to Puerto Rico to include in Monthly Economic Update	1.20	245.00	294.00
Gelfond,Hilary	Staff	5/25/2021	T3 - Long Term Projections	Summarize sub-sector changes in employment using BLS data for use in monthly economic update	1.40	245.00	343.00
Gelfond,Hilary	Staff	5/25/2021	T3 - Long Term Projections	Summarize results of EITC model for comparison of costs across parameters and sources	2.80	245.00	686.00
Good JR,Clark E	Manager	5/25/2021	T3 - Long Term Projections	Review progress on orchestra response	0.30	519.00	155.70
Good JR,Clark E	Manager	5/25/2021	T3 - Plan of Adjustment	Review contents of ERS loan portfolio summary analysis	0.30	519.00	155.70
Good JR,Clark E	Manager	5/25/2021	T3 - Long Term Projections	Review final pension slides for board strategy session for consistency / overall messaging	0.30	519.00	155.70
Good JR,Clark E	Manager	5/25/2021	T3 - Plan of Adjustment	Participate in call with S Levy (EY) and C Good (EY) to discuss outstanding work related to the claim calculation	0.40	519.00	207.60
Good JR,Clark E	Manager	5/25/2021	T3 - Plan of Adjustment	Prepare slide identifying decision points in overall claims process that apply to all plans	0.60	519.00	311.40
Good JR,Clark E	Manager	5/25/2021	T3 - Plan of Adjustment	Participate in call with COR, Proskauer, EY to discuss retiree claims in the POA. EY Participants include C Good (EY), R Tague(EY), J Santambrogio(EY), S Levy(EY)	1.20	519.00	622.80
Good JR,Clark E	Manager	5/25/2021	T3 - Creditor Mediation Support	Redacted	1.30	519.00	674.70

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	5/25/2021	T3 - Creditor Mediation Support	Redacted	1.40	519.00	726.60
Good JR,Clark E	Manager	5/25/2021	T3 - Long Term Projections	Analyze claim calculation process for decisions needed globally across plans	1.40	519.00	726.60
Gregoire,Alexandra	Manager	5/25/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY), J Federer (EY), and M Canter (EY) to discuss LA Unified School District and potential relevance for incorporation in school analysis	0.50	595.00	297.50
Gregoire,Alexandra	Manager	5/25/2021	T3 - Long Term Projections	Review and determine content of LA school district case studies	0.50	595.00	297.50
Gregoire,Alexandra	Manager	5/25/2021	T3 - Long Term Projections	Prepare and review data related to LA public school conversation with EY network	1.40	595.00	833.00
Gregoire,Alexandra	Manager	5/25/2021	T3 - Long Term Projections	Research potential subcontractors related to PRIDCO capex study	2.40	595.00	1,428.00
Gregoire,Alexandra	Manager	5/25/2021	T3 - Long Term Projections	Review and determine content of proposed sow for FOMB related to PRIDCO capex reserve study	2.50	595.00	1,487.50
Heath,Emma	Senior Manager	5/25/2021	T3 - Long Term Projections	Review and update communication to FOMB regarding lost revenue calculation for ARP funding.	0.40	720.00	288.00
Heath,Emma	Senior Manager	5/25/2021	T3 - Long Term Projections	Correspondence with F. Yodice (EY) regarding non-entitlement unit allocations for PR	0.50	720.00	360.00
Heath,Emma	Senior Manager	5/25/2021	T3 - Long Term Projections	Review and update lost revenue detailed calculation ahead of meeting with FOMB	0.60	720.00	432.00
Heath,Emma	Senior Manager	5/25/2021	T3 - Long Term Projections	Review FFIS publication regarding latest COVID relief funding estimates for PR	0.70	720.00	504.00
Heath,Emma	Senior Manager	5/25/2021	T3 - Long Term Projections	Review US Treasury guidance regarding allocation methodology for non-entitlement units for local fiscal recovery fund.	0.80	720.00	576.00
Heath,Emma	Senior Manager	5/25/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), F. Yodice (EY), A. Garcia (FOMB), H. Rivera (FOMB), to discuss the ARP FRF lost revenue concept, calculation, and file.	1.50	720.00	1,080.00
Kebhaj,Suhaib	Senior	5/25/2021	T3 - Long Term Projections	Prepare guidance to staff on putting together a summary slide including current and projected unemployment, revenue, and macro	0.80	445.00	356.00
Kebhaj,Suhaib	Senior	5/25/2021	T3 - Long Term Projections	Prepare description and observations regarding implementation of proposed property tax bill	1.80	445.00	801.00
Kebhaj,Suhaib	Senior	5/25/2021	T3 - Long Term Projections	Prepare analysis of alignment of proposed property tax bill with 205 letter	2.60	445.00	1,157.00
Kebhaj,Suhaib	Senior	5/25/2021	T3 - Long Term Projections	Edit slide deck on property tax bill to fit new proposed format	2.80	445.00	1,246.00
Knapp,Nicole Penelope	Senior	5/25/2021	T3 - Long Term Projections	Respond to feedback on property tax modeling estimates	0.90	445.00	400.50
Knapp,Nicole Penelope	Senior	5/25/2021	T3 - Long Term Projections	Respond to feedback on Monthly Economic Update slides 6	1.10	445.00	489.50
Knapp,Nicole Penelope	Senior	5/25/2021	T3 - Long Term Projections	Respond to feedback on Monthly Economic Update slides 5	1.20	445.00	534.00
Knapp,Nicole Penelope	Senior	5/25/2021	T3 - Long Term Projections	Update forecasted trust fund balance to use actual employer contributions since January 2020 instead of a forecast based on UI claims	1.80	445.00	801.00
Knapp,Nicole Penelope	Senior	5/25/2021	T3 - Long Term Projections	Update slide 5 of monthly economic update with PRDOL U3-U6 unemployment	2.10	445.00	934.50
Knapp,Nicole Penelope	Senior	5/25/2021	T3 - Long Term Projections	Revise sub-sector analysis to reflect change in employment from April 2020 to April 2021 to correct seasonality problems	2.60	445.00	1,157.00
Latham,Willow Genevieve	Senior	5/25/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, preferred bidder, Task 2 Onboarding draft deliverable and Task 3	0.40	445.00	178.00
Latham,Willow Genevieve	Senior	5/25/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira(EY), J. Thind (EY)(Partial), T. Yang (EY)(Partial), N. Campbell (EY)(Partial), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	1.20	445.00	534.00
Lavrov,Eugene	Senior Manager	5/25/2021	T3 - Long Term Projections	Review HB 120 summary presentation for the board	1.00	720.00	720.00
Levy,Sheva R	Partner/Principal	5/25/2021	T3 - Plan of Adjustment	Participate in call with S Levy (EY) and C Good (EY) to discuss outstanding work related to the claim calculation	0.40	721.00	288.40

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	5/25/2021	T3 - Plan of Adjustment	Participate in call with COR, Proskauer, EY to discuss retiree claims in the POA. EY Participants include C Good (EY), R Tague(EY), J Santambrogio(EY), S Levy(EY)	1.20	721.00	865.20
Mackie,James	Executive Director	5/25/2021	T3 - Long Term Projections	Review QUEST alternative EITC calculations sent to Espacios Abiertos	0.40	810.00	324.00
Mackie,James	Executive Director	5/25/2021	T3 - Long Term Projections	Review slide deck on proposal to change property tax and motor vehicle taxes	0.80	810.00	648.00
Mairena,Daisy	Staff	5/25/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss account holder action items as of 025/05/2021 for the March 31, 2021 testing period.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/25/2021	T3 - Plan of Adjustment	Prepare request to technology team with detailed parameters for changes required to the Relativity platform as of 05/25/21 to update multiple account fields, including Restriction, Signatory information, AH Outreach Comments, etc. for accurate reporting.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/25/2021	T3 - Plan of Adjustment	Review required action items for following up with account holders or financial institutions for clarification needed over 03/31/2021 cash balances as of 025/05/2021.	0.70	245.00	171.50
Mairena,Daisy	Staff	5/25/2021	T3 - Plan of Adjustment	Perform analysis as of 025/05/2021, to include within list to be shared with counsel, identifying source documentation supporting restriction classifications for Puerto Rico Aqueduct and Sewer Authority (PRASA) accounts for the 03/31/2021 reporting period.	0.80	245.00	196.00
Mairena,Daisy	Staff	5/25/2021	T3 - Plan of Adjustment	Prepare analysis to identify updates needed to account holder outreach comments in the Relativity testing platform for the March 31, 2021 reporting period.	1.20	245.00	294.00
Mairena,Daisy	Staff	5/25/2021	T3 - Plan of Adjustment	Perform analysis as of 025/05/2021, to include within list to be shared with counsel, identifying source documentation supporting restriction classifications for Public Housing Administration accounts for the 03/31/2021 reporting period.	2.90	245.00	710.50
Malhotra,Gaurav	Partner/Principal	5/25/2021	T3 - Long Term Projections	Review of draft presentation material to be presented on taxes	0.80	870.00	696.00
Malhotra,Gaurav	Partner/Principal	5/25/2021	T3 - Long Term Projections	Review of draft CRIM presentation material to be presented to FOMB members	0.90	870.00	783.00
Malhotra,Gaurav	Partner/Principal	5/25/2021	T3 - Long Term Projections	Review of draft pension laws presentation material to be presented to FOMB members	1.80	870.00	1,566.00
Meisel,Daniel	Staff	5/25/2021	T3 - Long Term Projections	Participate in call with A Gregoire (EY), D Meisel (EY), J Federer (EY), and M Canter (EY) to discuss LA Unified School District and potential relevance for incorporation in school analysis	0.50	245.00	122.50
Meisel,Daniel	Staff	5/25/2021	T3 - Long Term Projections	Summarize research related to the Los Angeles Public Schools case study and refined notes for use in the Puerto Rico School Analysis PowerPoint.	0.90	245.00	220.50
Merchan,Janeth K	Manager	5/25/2021	T3 - Long Term Projections	Participate in meeting with Olivier (FOMB) to review and provide feedback on his preliminary findings and recommendations pertaining to our joint performance management approach for the Civil Service Reform Pilot. EY: R Venkatraman (EY), J Merchan (EY), B Chevin (EY); FOMB: Olivier Perrinjaquet.	1.10	595.00	654.50
Mira,Francisco Jose	Senior Manager	5/25/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, preferred bidder, Task 2 Onboarding draft deliverable and Task 3	0.40	720.00	288.00
Mira,Francisco Jose	Senior Manager	5/25/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), M. Powell (EY), A. Read (Pew), K. de Wit (Pew) to discuss Pew's experience and research in Broadband Grant Programs across the US	1.10	720.00	792.00
Mira,Francisco Jose	Senior Manager	5/25/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira(EY), J. Thind (EY)(Partial), T. Yang (EY)(Partial), N. Campbell (EY)(Partial), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	1.20	720.00	864.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Mullins,Daniel R	Executive Director	5/25/2021	T3 - Long Term Projections	Participate in FOMB briefing session on revenue forecasts	0.90	810.00	729.00
Mullins,Daniel R	Executive Director	5/25/2021	T3 - Long Term Projections	Review property tax market valuation proposed legislation	2.70	810.00	2,187.00
Nagarajan,Snigdha	Staff	5/25/2021	T3 - Long Term Projections	Use Python regression modeling to determine relationship between transaction value and 'area en mapa' of land sales data- Kendall method	0.40	245.00	98.00
Nagarajan,Snigdha	Staff	5/25/2021	T3 - Long Term Projections	Use Python regression modeling to determine relationship between transaction value and 'area en mapa' of land sales data- Pearson method	0.40	245.00	98.00
Nagarajan,Snigdha	Staff	5/25/2021	T3 - Long Term Projections	Use Excel regression modeling to determine relationship between transaction value and 'area en mapa' of land sales data	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	5/25/2021	T3 - Long Term Projections	Use Python regression modeling to determine relationship between transaction value and 'area en mapa' of land sales data- Spearman method	0.50	245.00	122.50
Nagarajan,Snigdha	Staff	5/25/2021	T3 - Long Term Projections	Perform data interpretation of land sales files received from CRIM on newest attributes listed- tomo, folio, escritura, area en mapa, etc.	1.20	245.00	294.00
Neziroski,David	Staff	5/25/2021	T3 - Fee Applications / Retention	Pare Exhibits A and C for February monthly	2.70	245.00	661.50
Panagiotakis,Sofia	Senior Manager	5/25/2021	T3 - Long Term Projections	Participate in call with R. Tague (EY) and S. Panagiotakis (EY) to discuss revisions to the Revenue tax proposal slides in the Board deck	0.30	720.00	216.00
Powell,Marc	Executive Director	5/25/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, preferred bidder, Task 2 Onboarding draft deliverable and Task 3	0.40	810.00	324.00
Powell,Marc	Executive Director	5/25/2021	T3 - Long Term Projections	Prepare weekly coordination call talking points for forthcoming call with A. Cruz (FOMB) and EY team	0.90	810.00	729.00
Powell,Marc	Executive Director	5/25/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), M. Powell (EY), A. Read (Pew), K. de Wit (Pew) to discuss Pew's experience and research in Broadband Grant Programs across the US	1.10	810.00	891.00
Powell,Marc	Executive Director	5/25/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira(EY), J. Thind (EY)(Partial), T. Yang (EY)(Partial), N. Campbell (EY)(Partial), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	1.20	810.00	972.00
Powell,Marc	Executive Director	5/25/2021	T3 - Long Term Projections	Prepare agenda and detailed questions for forthcoming call with Pew on broadband grant programs across the US	1.90	810.00	1,539.00
Powell,Marc	Executive Director	5/25/2021	T3 - Long Term Projections	Research broadband grant programs across the US in anticipation of call with Pew	3.90	810.00	3,159.00
Ramirez,Aaron	Senior	5/25/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, preferred bidder, Task 2 Onboarding draft deliverable and Task 3	0.40	445.00	178.00
Ramirez,Aaron	Senior	5/25/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira(EY), J. Thind (EY)(Partial), T. Yang (EY)(Partial), N. Campbell (EY)(Partial), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	1.20	445.00	534.00
Ramirez,Aaron	Senior	5/25/2021	T3 - Long Term Projections	Review of Mapping Useable Infrastructure Precedents for Task 3 to include notes	4.30	445.00	1,913.50
Ramirez,Jessica I.	Senior	5/25/2021	T3 - Plan of Adjustment	Participate in call with D. Mairena (EY) and J. Ramirez (EY) to discuss account holder action items as of 025/05/2021 for the March 31, 2021 testing period.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	5/25/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis for presentation of "Uses of Cash" Information on 025/05/2021.	0.80	445.00	356.00
Ramirez,Jessica I.	Senior	5/25/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis for presentation of "Assumed Unavailable Cash" Information on 025/05/2021.	1.60	445.00	712.00
Ramirez,Jessica I.	Senior	5/25/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis for presentation of "ERS/PBA" Information on 025/05/2021.	1.70	445.00	756.50
Ramirez,Jessica I.	Senior	5/25/2021	T3 - Plan of Adjustment	Update the 03/31/2021 testing period draft presentation for the Board on 025/05/2021, for additional updates made to the cash analysis.	1.90	445.00	845.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Sanchez-Riveron,Déborah	Staff	5/25/2021	T3 - Plan of Adjustment	Review supporting restrictions documentation for Tourism Company account ending in X138 as of 25/05/2021 per Proskauer request for legal due diligence review.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	5/25/2021	T3 - Plan of Adjustment	Review supporting restrictions documentation for Tourism Company account ending in X142 as of 25/05/2021 per Proskauer request for legal due diligence review.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	5/25/2021	T3 - Plan of Adjustment	Review supporting restrictions documentation for Tourism Company account ending in X144 as of 25/05/2021 per Proskauer request for legal due diligence review.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	5/25/2021	T3 - Plan of Adjustment	Review supporting restrictions documentation for Tourism Company account ending in X984 as of 25/05/2021 per Proskauer request for legal due diligence review.	0.40	245.00	98.00
Sanchez-Riveron,Déborah	Staff	5/25/2021	T3 - Plan of Adjustment	Review supporting restrictions documentation for Authority for the Financing of Infrastructure of Puerto Rico account ending in X002 as of 25/05/2021 per Proskauer request for legal due diligence review.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	5/25/2021	T3 - Plan of Adjustment	Review supporting restrictions documentation for Authority for the Financing of Infrastructure of Puerto Rico account ending in X882 as of 25/05/2021 per Proskauer request for legal due diligence review.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	5/25/2021	T3 - Plan of Adjustment	Review supporting restrictions documentation for Convention Center District Authority of Puerto Rico account ending in X334 as of 25/05/2021 per Proskauer request for legal due diligence review.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	5/25/2021	T3 - Plan of Adjustment	Review supporting restrictions documentation for Tourism Company account ending in X306 as of 25/05/2021 per Proskauer request for legal due diligence review.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	5/25/2021	T3 - Plan of Adjustment	Review supporting restrictions documentation for Tourism Company account ending in X545 as of 25/05/2021 per Proskauer request for legal due diligence review.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	5/25/2021	T3 - Plan of Adjustment	Review supporting restrictions documentation for Tourism Company account ending in X961 as of 25/05/2021 per Proskauer request for legal due diligence review.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	5/25/2021	T3 - Plan of Adjustment	Review action items identified during quality review as of 25/05/2021 of testing procedures in preparation for March 31, 2021 cash balance report.	1.80	245.00	441.00
Sanchez-Riveron,Déborah	Staff	5/25/2021	T3 - Plan of Adjustment	Update AAFAF reconciliation of accounts and cash balances for the 3/31/2021 testing period against the March 31, 2021 AAFAF Cash Report to incorporate additional information received as of 25/05/2021	1.80	245.00	441.00
Santambrogio,Juan	Executive Director	5/25/2021	T3 - Long Term Projections	Review presentation on COFINA fiscal plan for Public Hearing	0.40	810.00	324.00
Santambrogio,Juan	Executive Director	5/25/2021	T3 - Long Term Projections	Review draft regulation for Revolving Fund Program Guidelines submitted by the Government	0.70	810.00	567.00
Santambrogio,Juan	Executive Director	5/25/2021	T3 - Long Term Projections	Review draft decks which outline the proposed response to the Government's Act 80 analysis	0.90	810.00	729.00
Santambrogio,Juan	Executive Director	5/25/2021	T3 - Plan of Adjustment	Participate in call with COR, Proskauer, EY to discuss retiree claims in the POA. EY Participants include C Good (EY), R Tague(EY), J Santambrogio(EY), S Levy(EY)	1.20	810.00	972.00
Scales,Dwight A.	Senior	5/25/2021	T3 - Creditor Mediation Support	Redacted	0.50	445.00	222.50
Scales,Dwight A.	Senior	5/25/2021	T3 - Creditor Mediation Support	Redacted	0.70	445.00	311.50
Soutendijk,Tyler	Staff	5/25/2021	T3 - Long Term Projections	Revise Puerto Rico Economic Monitor based on management comments	0.30	245.00	73.50
Soutendijk,Tyler	Staff	5/25/2021	T3 - Long Term Projections	Update Puerto Rico state deposit totals for contribution to UI trust fund between April 2020 and April 2021	0.40	245.00	98.00
Soutendijk,Tyler	Staff	5/25/2021	T3 - Long Term Projections	Update Taxicab searches indicator in May Monthly Economic Update	0.40	245.00	98.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Soutendijk,Tyler	Staff	5/25/2021	T3 - Long Term Projections	Transfer Puerto Rico Economic Monitor and Real Time Indicator slides to abbreviated Monthly Economic Update	0.90	245.00	220.50
Soutendijk,Tyler	Staff	5/25/2021	T3 - Long Term Projections	Research transportation indicator substitutes for Taxicab searches in Monthly Economic Update	1.40	245.00	343.00
Tague,Robert	Executive Director	5/25/2021	T3 - Long Term Projections	Participate in call with R. Tague (EY) and S. Panagiotakis (EY) to discuss revisions to the Revenue tax proposal slides in the Board deck	0.30	810.00	243.00
Tague,Robert	Executive Director	5/25/2021	T3 - Long Term Projections	Review summary comments on school transfer to munis proposal	0.30	810.00	243.00
Tague,Robert	Executive Director	5/25/2021	T3 - Long Term Projections	Review summary comments on secondary roads transfer to munis proposal	0.30	810.00	243.00
Tague,Robert	Executive Director	5/25/2021	T3 - Long Term Projections	Review analysis with comments regarding HB SR facilities transfer	0.60	810.00	486.00
Tague,Robert	Executive Director	5/25/2021	T3 - Plan of Adjustment	Review proposed COR edits to POA	0.80	810.00	648.00
Tague,Robert	Executive Director	5/25/2021	T3 - Long Term Projections	Participate in working session with R. Tague (EY) and S. Dubinsky (EY) to review pending legislation and updated scoring analysis of proposed property tax and motor vehicle tax reforms in FOMB presentation for briefing meeting with FOMB board and FOMB legislative working session	0.90	810.00	729.00
Tague,Robert	Executive Director	5/25/2021	T3 - Long Term Projections	Prepare draft MVT analysis slide for proposed tax legislation	0.90	810.00	729.00
Tague,Robert	Executive Director	5/25/2021	T3 - Long Term Projections	Review latest draft of Board debrief materials related to FY21-FY22 fiscal initiatives and budget to provide comments.	0.90	810.00	729.00
Tague,Robert	Executive Director	5/25/2021	T3 - Plan of Adjustment	Participate in call with COR, Proskauer, EY to discuss retiree claims in the POA. EY Participants include C Good (EY), R Tague(EY), J Santambrogio(EY), S Levy(EY)	1.20	810.00	972.00
Tague,Robert	Executive Director	5/25/2021	T3 - Long Term Projections	Prepare draft real estate valuation analysis slide for proposed tax legislation	1.20	810.00	972.00
Tan,Riyandi	Manager	5/25/2021	T3 - Long Term Projections	Review Sales and Use Tax waterfall from COFINA bond restructuring to prepare summary explanation for Oversight Board.	0.80	595.00	476.00
Tan,Riyandi	Manager	5/25/2021	T3 - Long Term Projections	Prepare summary presentation and flow chart of COFINA bonds for Oversight Board.	1.20	595.00	714.00
Thind,Jehan	Senior Manager	5/25/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, preferred bidder, Task 2 Onboarding draft deliverable and Task 3	0.40	720.00	288.00
Thind,Jehan	Senior Manager	5/25/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira(EY), J. Thind (EY)(Partial), T. Yang (EY)(Partial), N. Campbell (EY)(Partial), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.80	720.00	576.00
Venkatraman,Ramachandran	Executive Director	5/25/2021	T3 - Long Term Projections	Participate in meeting with Olivier (FOMB) to review and provide feedback on his preliminary findings and recommendations pertaining to our joint performance management approach for the Civil Service Reform Pilot. EY: R Venkatraman (EY), J Merchan (EY), B Chevin (EY); FOMB: Olivier Perrinjaquet.	1.10	810.00	891.00
Venkatramanan,Siddhu	Manager	5/25/2021	T3 - Plan of Adjustment	Update fields within the Relativity workspace to implement changes for the 03/31/2021 testing period as of 025/05/2021	0.80	595.00	476.00
Venkatramanan,Siddhu	Manager	5/25/2021	T3 - Plan of Adjustment	Perform Relativity platform user maintenance functions like access management procedures updates to ensure the system is working as intended for the cash workstream, as of 025/05/2021.	0.90	595.00	535.50
Venkatramanan,Siddhu	Manager	5/25/2021	T3 - Plan of Adjustment	Analyze results of documentation troubleshoot process identified during the weekly workspace maintenance for the cash analysis workstream as of 025/05/2021	1.10	595.00	654.50
Wallace,Kacy	Senior Manager	5/25/2021	T3 - Long Term Projections	Prepare a summary of the funding history of the Puerto Rico Orchestral Retirement Plan Retirement Plan	1.10	655.00	720.50
Yang,Tianyi	Manager	5/25/2021	T3 - Long Term Projections	Participate in weekly coordination call with M. Powell (EY), F. Mira (EY), J. Thind (EY), T. Yang (EY), N. Campbell (EY), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, preferred bidder, Task 2 Onboarding draft deliverable and Task 3	0.40	595.00	238.00
Yang,Tianyi	Manager	5/25/2021	T3 - Long Term Projections	Review summary of supplemental information submitted by the bidders	0.40	595.00	238.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Yang,Tianyi	Manager	5/25/2021	T3 - Long Term Projections	Review materials submitted to update the summary	0.60	595.00	357.00
Yang,Tianyi	Manager	5/25/2021	T3 - Long Term Projections	Participate in weekly coordination call with A. Cruz (FOMB), M. Powell (EY), F. Mira(EY), J. Thind (EY)(Partial), T. Yang (EY)(Partial), N. Campbell (EY)(Partial), W. Latham (EY), A. Ramirez (EY), to discuss current status of RFP Broadband, and next steps on Task 2 Onboarding and Task 3	0.80	595.00	476.00
Yodice, Frank	Senior	5/25/2021	T3 - Long Term Projections	Draft email to A. Garcia (FOMB), H. Rivera (FOMB) containing information on ARP state and Local FRF allocations and missing agency data	0.50	445.00	222.50
Yodice, Frank	Senior	5/25/2021	T3 - Long Term Projections	Reconcile tourism waterfall containing room tax and slot machine revenues, comparing file from Conway MacKenzie to revenue data from the PR Tourism agency	0.60	445.00	267.00
Yodice, Frank	Senior	5/25/2021	T3 - Long Term Projections	Prepare estimate PR Non-entitlement unit allocations from ARP Fiscal Recovery Funds based on 2019 PR municipality census population data	0.70	445.00	311.50
Yodice, Frank	Senior	5/25/2021	T3 - Long Term Projections	Review treasury.gov to understand updated to Non-entitlement Unit allocations and its implication for PR	0.70	445.00	311.50
Yodice, Frank	Senior	5/25/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), F. Yodice (EY), A. Garcia (FOMB), H. Rivera (FOMB), to discuss the ARP FRF lost revenue concept, calculation, and file.	1.50	445.00	667.50
Yodice, Frank	Senior	5/25/2021	T3 - Long Term Projections	Update ARP lost revenue calculation with additional and updated agency revenue data	2.40	445.00	1,068.00
Zhao, Leqi	Senior	5/25/2021	T3 - Long Term Projections	Prepare revenue forecast slides for commonwealth revenue updates in May	0.80	445.00	356.00
Zhao, Leqi	Senior	5/25/2021	T3 - Long Term Projections	Prepare revenue forecast tables for commonwealth revenue updates in May	1.20	445.00	534.00
Angus, Barbara	Partner/Principal	5/26/2021	T3 - Long Term Projections	Participate on FOMB board meeting to discuss alternative incentives arrangements to offset GILTI tax to retain competitiveness of Puerto Rico, participants from EY, D. Mullins (EY), B. Angus (EY), J. Mackie (EY), A. Chepenik (EY), G. Malhotra (EY)	1.10	870.00	957.00
Ban, Menuka	Manager	5/26/2021	T3 - Long Term Projections	Review the Monthly Economic Update presentation slide deck with focus on macro forecast and sector analysis to finalize the deck to send to R. Fuentes (FOMB) for the month of May	2.80	595.00	1,666.00
Barati Stec, Izabella	Manager	5/26/2021	T3 - Long Term Projections	Classify benefits of PC 3 on labor legislation preparing summary table	1.70	595.00	1,011.50
Barati Stec, Izabella	Manager	5/26/2021	T3 - Long Term Projections	Edit Monthly Economic Updates slide deck for May	1.80	595.00	1,071.00
Barati Stec, Izabella	Manager	5/26/2021	T3 - Long Term Projections	Review Monthly Economic Updates slide deck for May	2.10	595.00	1,249.50
Barati Stec, Izabella	Manager	5/26/2021	T3 - Long Term Projections	Research obligatory fringe benefits and wages	2.20	595.00	1,309.00
Berger, Daniel L.	Manager	5/26/2021	T3 - Long Term Projections	Answer questions from Javier Balaclemada (CBPP) who works with Hacienda on the EITC modeling	0.60	595.00	357.00
Berger, Daniel L.	Manager	5/26/2021	T3 - Long Term Projections	Update slides for revenue with corrected revenue from the fiscal plan model	0.80	595.00	476.00
Berger, Daniel L.	Manager	5/26/2021	T3 - Long Term Projections	Continue work (iterative process) on more model runs for Hacienda and legislature for the earned income tax credit (EITC)	1.10	595.00	654.50
Berger, Daniel L.	Manager	5/26/2021	T3 - Long Term Projections	Run final EITC estimates for Hacienda (this process was a back and forth we would send them results and then would ask us to produce more results)	1.20	595.00	714.00
Berger, Daniel L.	Manager	5/26/2021	T3 - Long Term Projections	Review, for the 2nd time, the monthly economic update (to send to FOMB)	1.40	595.00	833.00
Berger, Daniel L.	Manager	5/26/2021	T3 - Long Term Projections	Review the monthly economic update (MEU) to send to FOMB	2.90	595.00	1,725.50
Burr, Jeremy	Manager	5/26/2021	T3 - Long Term Projections	Prepare guidance on real estate disposal decisions between municipalities and the CW to support evaluation of operating schools	0.30	595.00	178.50
Burr, Jeremy	Manager	5/26/2021	T3 - Long Term Projections	Prepare summary of moratorium revenues as identified by the moratorium act to support inquiries by FOMB	0.40	595.00	238.00
Burr, Jeremy	Manager	5/26/2021	T3 - Long Term Projections	Participate in call with C Robles (FOMB), J Fuentes (FOMB), D Alvarez (FOMB), S Panagiotakis (EY) and J Burr (EY) to discuss the potential commingling of moratorium revenues and DTOP ticketing revenues	0.60	595.00	357.00
Burr, Jeremy	Manager	5/26/2021	T3 - Long Term Projections	Prepare final COFINA fiscal plan based on feedback from Proskauer to be certified by the Oversight Board on May 27th	0.90	595.00	535.50
Bush, Connor Aloysius	Staff	5/26/2021	T3 - Long Term Projections	Participate in call with K Wallace (EY) and C Bush (EY) to discuss summary of funding history of the Puerto Rico Orchestral Retirement Plan	0.40	271.00	108.40

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Bush,Connor Aloysius	Staff	5/26/2021	T3 - Long Term Projections	Update Puerto Rico Orchestral Retirement Plan presentation to include main driving factors of the plan's fiduciary net position	1.60	271.00	433.60
Canter,Matthew Alan	Manager	5/26/2021	T3 - Long Term Projections	Participate in call with C Morales (FOMB), N Irizarry (FOMB), A Gregoire (EY), J Federer (EY), and M Canter (EY) to discuss the outstanding data requests to PRDE	0.20	595.00	119.00
Canter,Matthew Alan	Manager	5/26/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Canter,Matthew Alan	Manager	5/26/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), J Federer (EY), D Meisel (EY), A Gregoire (EY), and D Edwards (EY) about Puerto Rico site visits	0.30	595.00	178.50
Canter,Matthew Alan	Manager	5/26/2021	T3 - Long Term Projections	Review closed school facilities data for integration in PBA school analysis to determine the accuracy of cost allocation	0.60	595.00	357.00
Canter,Matthew Alan	Manager	5/26/2021	T3 - Long Term Projections	Review feasibility study of cruise ships as an example of what is needed for PRIDCO's asset management privatization initiative	1.70	595.00	1,011.50
Canter,Matthew Alan	Manager	5/26/2021	T3 - Creditor Mediation Support	Redacted	2.10	595.00	1,249.50
Chawla,Sonia	Manager	5/26/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), and J. Ramirez (EY) to discuss reporting updates related to the POA section for the March 31, 2021 presentation as of 26/05/2021.	0.30	595.00	178.50
Chawla,Sonia	Manager	5/26/2021	T3 - Plan of Adjustment	Review status for items identified during third quality review procedures over the AAFAF reconciliation of accounts and cash balances for the 03/31/2021 testing period, to assess impact on reporting.	0.40	595.00	238.00
Chawla,Sonia	Manager	5/26/2021	T3 - Plan of Adjustment	Perform additional quality review over the AAFAF reconciliation of accounts and cash balances for the 03/31/2021 testing period against to assess impact on reporting, as of 026/05/2021.	0.60	595.00	357.00
Chemtob,Victor	Senior Manager	5/26/2021	T3 - Long Term Projections	Review and analyze expired lease assets subject to fiscal plan measure.	0.90	720.00	648.00
Chen,Shi	Senior	5/26/2021	T3 - Creditor Mediation Support	Redacted	1.00	445.00	445.00
Chepenik,Adam Brandon	Partner/Principal	5/26/2021	T3 - Long Term Projections	Review OCFO letter response submitted by the government	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	5/26/2021	T3 - Long Term Projections	Review UPR spending allocations under CARES and other federal programs	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	5/26/2021	T3 - Long Term Projections	Participate in meeting with senate leadership, FOMB and advisors to discuss fiscal plan and budget decisions. EY participants: A Chepenik (EY) and J Santambrogio (EY)	0.80	870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	5/26/2021	T3 - Long Term Projections	Participate on FOMB board meeting to discuss alternative incentives arrangements to offset GILTI tax to retain competitiveness of Puerto Rico, participants from EY, D. Mullins (EY), B. Angus (EY), J. Mackie (EY), A. Chepenik (EY), G. Malhotra (EY)	1.10	870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	5/26/2021	T3 - Long Term Projections	Participate in meeting with A Chepenik (EY), House leadership and FOMB members to discuss fiscal plan and FOMB and legislature priorities	1.40	870.00	1,218.00
Chepenik,Adam Brandon	Partner/Principal	5/26/2021	T3 - Long Term Projections	Participate in meeting with FOMB board members to discuss legislature's asks in advance of discussion with legislature. EY participants: A Chepenik (EY) and J Santambrogio (EY)	1.60	870.00	1,392.00
Chepenik,Adam Brandon	Partner/Principal	5/26/2021	T3 - Long Term Projections	Draft script for N Jaresko (FOMB) introduction of the fiscal plan	1.90	870.00	1,653.00
Chepenik,Adam Brandon	Partner/Principal	5/26/2021	T3 - Long Term Projections	Participate in in person strategy session to discuss Act 80, Act 1/447 reforms, and fiscal plans with FOMB board members and advisors. EY participants: A Chepenik (EY), J Santambrogio (EY), G Malhotra (EY)	3.90	870.00	3,393.00
Chevlin,Benjamin	Staff	5/26/2021	T3 - Long Term Projections	Strategize a simplistic kick-off deck approach to ensure that the content is digestible for the client	0.50	245.00	122.50
Chevlin,Benjamin	Staff	5/26/2021	T3 - Long Term Projections	Prepare Civil service reform pilot check off presentation to be used for kick-off session with Hacienda Secretary Francisco Pares.	6.10	245.00	1,494.50
Dubinsky,Shawn	Manager	5/26/2021	T3 - Plan of Adjustment	Review COR Plan Support Agreement to validate proposed new CBA terms and enhanced benefits	0.30	595.00	178.50
Dubinsky,Shawn	Manager	5/26/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dubinsky,Shawn	Manager	5/26/2021	T3 - Plan of Adjustment	Review Disclosure Statement narrative detailing treatment of AFSCME Employee Class claims and recoveries under the Plan of Adjustment and new CBA	0.60	595.00	357.00
Dubinsky,Shawn	Manager	5/26/2021	T3 - Plan of Adjustment	Prepare draft summary of redlined changes of COR's proposed modifications to the PSA and Plan of Adjustment	0.90	595.00	535.50
Dubinsky,Shawn	Manager	5/26/2021	T3 - Plan of Adjustment	Participate in working session with D. Rosen (Proskauer), P. Possinger (Proskauer), S. Ma (Proskauer), J. Santambrogio (EY), R. Tague (EY), S. Levy (EY), C. Good (EY), N. Pushka (EY), and S. Dubinsky (EY) to analyze proposed modifications and revisions submit by the Committee of Retirees (COR) to treatment of retiree classes in the CW Third Amended Plan of Adjustment to size potential cost/cash impacts, review potential legal matters, and agree on next steps	1.10	595.00	654.50
Eaton,Gregory William	Senior Manager	5/26/2021	T3 - Long Term Projections	Review of Questions on the CRF Program Guidance and Grant Agreement	0.30	720.00	216.00
Edwards,Daniel	Manager	5/26/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), J Federer (EY), D Meisel (EY), A Gregoire (EY), and D Edwards (EY) about Puerto Rico site visits	0.30	595.00	178.50
Edwards,Daniel	Manager	5/26/2021	T3 - Long Term Projections	Participate in meeting with J Federer (EY), D Edwards (EY), and A Gregoire (EY) to discuss itinerary and asset selections for Puerto Rico site visits	1.50	595.00	892.50
Edwards,Daniel	Manager	5/26/2021	T3 - Creditor Mediation Support	Redacted	2.70	595.00	1,606.50
Edwards,Daniel	Manager	5/26/2021	T3 - Creditor Mediation Support	Redacted	3.50	595.00	2,082.50
Federer,Joshua Lee	Staff	5/26/2021	T3 - Long Term Projections	Participate in call with C Morales (FOMB), N Irizarry (FOMB), A Gregoire (EY), J Federer (EY), and M Canter (EY) to discuss the outstanding data requests to PRDE	0.20	245.00	49.00
Federer,Joshua Lee	Staff	5/26/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), J Federer (EY), D Meisel (EY), A Gregoire (EY), and D Edwards (EY) about Puerto Rico site visits	0.30	245.00	73.50
Federer,Joshua Lee	Staff	5/26/2021	T3 - Long Term Projections	Participate in meeting with S Nagarajan (EY) and J Federer (EY) to discuss CRIM/Hacienda data and integration into land sales analysis	0.30	245.00	73.50
Federer,Joshua Lee	Staff	5/26/2021	T3 - Long Term Projections	Prepare list of follow-up questions for circulation to PRDE specific to sample of 80 school leases	1.00	245.00	245.00
Federer,Joshua Lee	Staff	5/26/2021	T3 - Long Term Projections	Participate in meeting with J Federer (EY), D Edwards (EY), and A Gregoire (EY) to discuss itinerary and asset selections for Puerto Rico site visits	1.50	245.00	367.50
Federer,Joshua Lee	Staff	5/26/2021	T3 - Long Term Projections	Prepare PowerPoint presentation deck for meeting with FOMB related to Puerto Rico site visits, asset selection and methodology, and daily itinerary	1.70	245.00	416.50
Gelfond,Hilary	Staff	5/26/2021	T3 - Long Term Projections	Review monthly economic update for accuracy and grammar	0.80	245.00	196.00
Gelfond,Hilary	Staff	5/26/2021	T3 - Long Term Projections	Revise imputations of employment in Puerto Rico by sector for doing business quadrant analysis	1.10	245.00	269.50
Gelfond,Hilary	Staff	5/26/2021	T3 - Long Term Projections	Run EITC model to include variations on eligibility by age	1.30	245.00	318.50
Gelfond,Hilary	Staff	5/26/2021	T3 - Long Term Projections	Review data on employment growth for monthly economic update	2.10	245.00	514.50
Glavin,Amanda Jane	Senior	5/26/2021	T3 - Long Term Projections	Review literature on how Brexit impacted labor laws in the EU and subsequent employment impacts	2.30	445.00	1,023.50
Good JR,Clark E	Manager	5/26/2021	T3 - Creditor Mediation Support	Redacted	0.60	519.00	311.40
Good JR,Clark E	Manager	5/26/2021	T3 - Plan of Adjustment	Review slide outlining high level summary of main questions for each class in claim calculation	0.80	519.00	415.20
Good JR,Clark E	Manager	5/26/2021	T3 - Plan of Adjustment	Participate in working session with D. Rosen (Proskauer), P. Possinger (Proskauer), S. Ma (Proskauer), J. Santambrogio (EY), R. Tague (EY), S. Levy (EY), C. Good (EY), N. Pushka (EY), and S. Dubinsky (EY) to analyze proposed modifications and revisions submit by the Committee of Retirees (COR) to treatment of retiree classes in the CW Third Amended Plan of Adjustment to size potential cost/cash impacts, review potential legal matters, and agree on next steps	1.10	519.00	570.90
Good JR,Clark E	Manager	5/26/2021	T3 - Creditor Mediation Support	Redacted	1.10	519.00	570.90

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR, Clark E	Manager	5/26/2021	T3 - Creditor Mediation Support	Redacted	1.40	519.00	726.60
Gregoire, Alexandra	Manager	5/26/2021	T3 - Long Term Projections	Participate in call with C Morales (FOMB), N Irizarry (FOMB), A Gregoire (EY), J Federer (EY), and M Canter (EY) to discuss the outstanding data requests to PRDE	0.20	595.00	119.00
Gregoire, Alexandra	Manager	5/26/2021	T3 - Creditor Mediation Support	Redacted	0.30	595.00	178.50
Gregoire, Alexandra	Manager	5/26/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), J Federer (EY), D Meisel (EY), A Gregoire (EY), and D Edwards (EY) about Puerto Rico site visits	0.30	595.00	178.50
Gregoire, Alexandra	Manager	5/26/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Gregoire, Alexandra	Manager	5/26/2021	T3 - Creditor Mediation Support	Redacted	1.40	595.00	833.00
Gregoire, Alexandra	Manager	5/26/2021	T3 - Long Term Projections	Participate in meeting with J Federer (EY), D Edwards (EY), and A Gregoire (EY) to discuss itinerary and asset selections for Puerto Rico site visits	1.50	595.00	892.50
Heath, Emma	Senior Manager	5/26/2021	T3 - Long Term Projections	Email to A. Chepenik (EY) regarding updated lost revenue calculation	0.20	720.00	144.00
Heath, Emma	Senior Manager	5/26/2021	T3 - Long Term Projections	Email to FOMB education team regarding PRDE MOE calculation	0.20	720.00	144.00
Heath, Emma	Senior Manager	5/26/2021	T3 - Long Term Projections	Correspondence with A. Chepenik (EY) regarding municipality access to local fiscal recovery funds.	0.30	720.00	216.00
Heath, Emma	Senior Manager	5/26/2021	T3 - Long Term Projections	Email correspondence with A. Garcia (EY) regarding cash receipt of non-entitlement unit fiscal recovery funds.	0.30	720.00	216.00
Heath, Emma	Senior Manager	5/26/2021	T3 - Long Term Projections	Email to FOMB team regarding status of MOE calculation for PRDE	0.30	720.00	216.00
Heath, Emma	Senior Manager	5/26/2021	T3 - Long Term Projections	Email to J. O'Shea (Conway) regarding data on SRF lost revenues for ARP funds	0.30	720.00	216.00
Heath, Emma	Senior Manager	5/26/2021	T3 - Long Term Projections	Email to J. Santambrogio (EY) regarding nature of SURI sweep account in context of lost revenue analysis for ARP funds.	0.30	720.00	216.00
Heath, Emma	Senior Manager	5/26/2021	T3 - Long Term Projections	Email to M. Lopez (FOMB) seeking revenue data for lost revenue calculation for ARP funds	0.30	720.00	216.00
Heath, Emma	Senior Manager	5/26/2021	T3 - Long Term Projections	Review and update lost revenue calculation in accordance with Treasury guidance.	1.40	720.00	1,008.00
Heath, Emma	Senior Manager	5/26/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and A. Garcia (FOMB), to discuss the tourism agency revenue waterfall, the impact of the formation of the gaming commission, and the revenue data we received on electronic and traditional lottery.	1.60	720.00	1,152.00
Kane, Collin	Senior	5/26/2021	T3 - Long Term Projections	Split out the impact of COLA for JRS retirees under freeze and pre-freeze scenarios.	1.10	405.00	445.50
Kebhaj, Suhaib	Senior	5/26/2021	T3 - Long Term Projections	Prepare guidance on comparison of FOMB letter to AAFAF regarding Act 172	0.80	445.00	356.00
Kebhaj, Suhaib	Senior	5/26/2021	T3 - Long Term Projections	Prepare guidance to staff on format and presentation of sectoral recovery slides	0.80	445.00	356.00
Kebhaj, Suhaib	Senior	5/26/2021	T3 - Long Term Projections	Prepare comments and edits to sectoral recovery slides	1.20	445.00	534.00
Kebhaj, Suhaib	Senior	5/26/2021	T3 - Long Term Projections	Prepare summary of AAFAF comments on Act 172 and previous FOMB recommendations	1.20	445.00	534.00
Kebhaj, Suhaib	Senior	5/26/2021	T3 - Long Term Projections	Review and provide comments and edits to unemployment slides in MEU	1.80	445.00	801.00
Kebhaj, Suhaib	Senior	5/26/2021	T3 - Long Term Projections	Update summaries and notes in MEU slides to reflect new data	2.20	445.00	979.00
Knapp, Nicole Penelope	Senior	5/26/2021	T3 - Long Term Projections	Respond to feedback in monthly economic update slide with trust fund balance	0.80	445.00	356.00
Knapp, Nicole Penelope	Senior	5/26/2021	T3 - Long Term Projections	Respond to feedback in monthly economic update slide 7	1.10	445.00	489.50
Knapp, Nicole Penelope	Senior	5/26/2021	T3 - Long Term Projections	Revise personal income slide of monthly economic update	1.10	445.00	489.50
Knapp, Nicole Penelope	Senior	5/26/2021	T3 - Long Term Projections	Update sub-sector employment charts to reflect April 2019 to April 2020 for consistency with other slides in Monthly Economic Update	2.60	445.00	1,157.00
Knapp, Nicole Penelope	Senior	5/26/2021	T3 - Long Term Projections	Review Monthly Economic Update from start to finish for final time	2.90	445.00	1,290.50
Latham, Willow Genevieve	Senior	5/26/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), W. Latham (EY), T. Yang (EY) to discuss analysis of supplemental material from bidders	0.40	445.00	178.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
LeBlanc,Samantha	Senior	5/26/2021	T3 - Long Term Projections	Participate in a call with J. Rebolledo (McKinsey), A. Pagola (McKinsey), S. Leblanc (EY), R. Tan (EY), D. Alvarez (FOMB), H. Rivera (FOMB), and D. Meyer (FOMB) to discuss proposed legislation for PRITA, build in fiscal plan, and forecast of revenues and expenses.	0.60	445.00	267.00
Levy,Sheva R	Partner/Principal	5/26/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Levy,Sheva R	Partner/Principal	5/26/2021	T3 - Plan of Adjustment	Participate in working session with D. Rosen (Proskauer), P. Possinger (Proskauer), S. Ma (Proskauer), J. Santambrogio (EY), R. Tague (EY), S. Levy (EY), C. Good (EY), N. Pushka (EY), and S. Dubinsky (EY) to analyze proposed modifications and revisions submit by the Committee of Retirees (COR) to treatment of retiree classes in the CW Third Amended Plan of Adjustment to size potential cost/cash impacts, review potential legal matters, and agree on next steps	1.10	721.00	793.10
Mackie,James	Executive Director	5/26/2021	T3 - Long Term Projections	Review EITC calculations for Espacios Abiertos	0.90	810.00	729.00
Mackie,James	Executive Director	5/26/2021	T3 - Long Term Projections	Participate on FOMB board meeting to discuss alternative incentives arrangements to offset GILTI tax to retain competitiveness of Puerto Rico, participants from EY, D. Mullins (EY), B. Angus (EY), J. Mackie (EY), A. Chepenik (EY), G. Malhotra (EY)	1.10	810.00	891.00
Mackie,James	Executive Director	5/26/2021	T3 - Long Term Projections	Participate in video conference presenting briefing deck on conditions of unemployment, macro economy and revenue forecasts for Puerto Rico, EY participants: D. Mullins (EY) and J. Mackie (EY)	1.50	810.00	1,215.00
Mairena,Daisy	Staff	5/26/2021	T3 - Plan of Adjustment	Perform analysis as of 026/05/2021 to identify updates needed to account holder outreach comments in the Relativity testing platform for Department of State for the March 31, 2021 reporting period.	0.20	245.00	49.00
Mairena,Daisy	Staff	5/26/2021	T3 - Plan of Adjustment	Perform analysis as of 026/05/2021 to identify updates needed to account holder outreach comments in the Relativity testing platform for Office of Management and Budget for the March 31, 2021 reporting period.	0.20	245.00	49.00
Mairena,Daisy	Staff	5/26/2021	T3 - Plan of Adjustment	Perform analysis as of 026/05/2021 to identify updates needed to account holder outreach comments in the Relativity testing platform for Transit Safety Commission for the March 31, 2021 reporting period.	0.20	245.00	49.00
Mairena,Daisy	Staff	5/26/2021	T3 - Plan of Adjustment	Perform analysis as of 026/05/2021 to identify updates needed to account holder outreach comments in the Relativity testing platform for Program of Youth Affairs for the March 31, 2021 reporting period.	0.30	245.00	73.50
Mairena,Daisy	Staff	5/26/2021	T3 - Plan of Adjustment	Perform analysis as of 026/05/2021 to identify updates needed to account holder outreach comments in the Relativity testing platform for Office of the Commissioner of Insurance for the March 31, 2021 reporting period.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/26/2021	T3 - Plan of Adjustment	Review bank account information related to cash balances received on 026/05/2021 for Department of Economic Development and Commerce for the March 31, 2021 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/26/2021	T3 - Plan of Adjustment	Review bank account information related to cash balances received on 026/05/2021 for Department of Housing for the March 31, 2021 testing period.	0.40	245.00	98.00
Mairena,Daisy	Staff	5/26/2021	T3 - Plan of Adjustment	Perform analysis as of 026/05/2021 to identify updates needed to account holder outreach comments in the Relativity testing platform for State Elections Commission for the March 31, 2021 reporting period.	0.60	245.00	147.00
Mairena,Daisy	Staff	5/26/2021	T3 - Plan of Adjustment	Perform analysis as of 026/05/2021 to identify updates needed to account holder outreach comments in the Relativity testing platform for Office of the Governor for the March 31, 2021 reporting period.	1.30	245.00	318.50
Mairena,Daisy	Staff	5/26/2021	T3 - Plan of Adjustment	Perform analysis as of 026/05/2021 to identify updates needed to account holder outreach comments in the Relativity testing platform for Environmental Quality Board for the March 31, 2021 reporting period.	1.40	245.00	343.00
Mairena,Daisy	Staff	5/26/2021	T3 - Plan of Adjustment	Perform analysis as of 026/05/2021 to identify updates needed to account holder outreach comments in the Relativity testing platform for Department of Treasury for the March 31, 2021 reporting period.	2.60	245.00	637.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Malhotra,Gaurav	Partner/Principal	5/26/2021	T3 - Long Term Projections	Review of board meeting presentation material	0.90	870.00	783.00
Malhotra,Gaurav	Partner/Principal	5/26/2021	T3 - Long Term Projections	Participate on FOMB board meeting to discuss alternative incentives arrangements to offset GILTI tax to retain competitiveness of Puerto Rico, participants from EY, D. Mullins (EY), B. Angus (EY), J. Mackie (EY), A. Chepenik (EY), G. Malhotra (EY)	1.10	870.00	957.00
Malhotra,Gaurav	Partner/Principal	5/26/2021	T3 - Long Term Projections	Participate in in person strategy session to discuss Act 80, Act 1/447 reforms, and fiscal plans with FOMB board members and advisors. EY participants: A Chepenik (EY), J Santambrogio (EY), G Malhotra (EY)	3.90	870.00	3,393.00
Meisel,Daniel	Staff	5/26/2021	T3 - Long Term Projections	Participate in meeting with M Canter (EY), J Federer (EY), D Meisel (EY), A Gregoire (EY), and D Edwards (EY) about Puerto Rico site visits	0.30	245.00	73.50
Merchan,Janeth K	Manager	5/26/2021	T3 - Long Term Projections	Prepare Civil service reform pilot check off presentation to be used for kick-off session with Hacienda Secretary Francisco Pares.	1.80	595.00	1,071.00
Mira,Francisco Jose	Senior Manager	5/26/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), W. Latham (EY), T. Yang (EY) to discuss analysis of supplemental material from bidders	0.40	720.00	288.00
Mira,Francisco Jose	Senior Manager	5/26/2021	T3 - Long Term Projections	Review and analyze supplemental materials from bidders, for Responsiveness Bidder 1	0.80	720.00	576.00
Mira,Francisco Jose	Senior Manager	5/26/2021	T3 - Long Term Projections	Review and analyze supplemental materials from bidders, for Responsiveness Bidder 2	1.10	720.00	792.00
Mira,Francisco Jose	Senior Manager	5/26/2021	T3 - Long Term Projections	Review and analyze supplemental materials from bidders, for Responsiveness Bidder 3	1.70	720.00	1,224.00
Mira,Francisco Jose	Senior Manager	5/26/2021	T3 - Long Term Projections	Review and analyze supplemental materials from bidders, for Responsiveness Bidder 4	1.90	720.00	1,368.00
Morris,Michael Thomas	Senior	5/26/2021	T3 - Long Term Projections	Update TRS SS deck for those enrolled in SS who should not be	2.80	405.00	1,134.00
Mullins,Daniel R	Executive Director	5/26/2021	T3 - Long Term Projections	Review AAFAF's response to FOMB 205 letter related to Act 172	0.40	810.00	324.00
Mullins,Daniel R	Executive Director	5/26/2021	T3 - Long Term Projections	Review slide deck on proposals and findings of simulation of effects of response to GILTI in adjusting incentives for Puerto Rico CFC's	0.50	810.00	405.00
Mullins,Daniel R	Executive Director	5/26/2021	T3 - Long Term Projections	Review estimates of 12 alternative EITC benefit scenarios to inform Hacienda's expected program costs	0.90	810.00	729.00
Mullins,Daniel R	Executive Director	5/26/2021	T3 - Long Term Projections	Participate on FOMB board meeting to discuss alternative incentives arrangements to offset GILTI tax to retain competitiveness of Puerto Rico, participants from EY, D. Mullins (EY), B. Angus (EY), J. Mackie (EY), A. Chepenik (EY), G. Malhotra (EY)	1.10	810.00	891.00
Mullins,Daniel R	Executive Director	5/26/2021	T3 - Long Term Projections	Review Monthly Economic Update slide deck for transmission to FOMB	1.20	810.00	972.00
Mullins,Daniel R	Executive Director	5/26/2021	T3 - Long Term Projections	Participate in video conference presenting briefing deck on conditions of unemployment, macro economy and revenue forecasts for Puerto Rico, EY participants: D. Mullins (EY) and J. Mackie (EY)	1.50	810.00	1,215.00
Mullins,Daniel R	Executive Director	5/26/2021	T3 - Long Term Projections	Prepare slide deck on forecasts, unemployment, and macro economy for Proskauer in preparation for FOMB meeting	1.70	810.00	1,377.00
Nagarajan,Snigdha	Staff	5/26/2021	T3 - Long Term Projections	Participate in meeting with S Nagarajan (EY) and J Federer (EY) to discuss CRIM/Hacienda data and integration into land sales analysis	0.30	245.00	73.50
Nagarajan,Snigdha	Staff	5/26/2021	T3 - Long Term Projections	Incorporate details suggested by J Federer (EY) into land sales analysis PBIX to measure relation with square footage of land properties	0.70	245.00	171.50
Neziroski,David	Staff	5/26/2021	T3 - Fee Applications / Retention	Edit February monthly statement	1.20	245.00	294.00
Panagiotakis,Sofia	Senior Manager	5/26/2021	T3 - Long Term Projections	Participate in call with C Robles (FOMB), J Fuentes (FOMB), D Alvarez (FOMB), S Panagiotakis (EY) and J Burr (EY) to discuss the potential commingling of moratorium revenues and DTOP ticketing revenues	0.60	720.00	432.00
Powell,Marc	Executive Director	5/26/2021	T3 - Long Term Projections	Prepare list of observations re: supplemental information from bidders	3.80	810.00	3,078.00
Powell,Marc	Executive Director	5/26/2021	T3 - Long Term Projections	Review supplemental information from bidders in light of AAFAF award scoring including the new material	3.90	810.00	3,159.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Pushka,Nicole L	Senior	5/26/2021	T3 - Plan of Adjustment	Participate in working session with D. Rosen (Proskauer), P. Possinger (Proskauer), S. Ma (Proskauer), J. Santambrogio (EY), R. Tague (EY), S. Levy (EY), C. Good (EY), N. Pushka (EY), and S. Dubinsky (EY) to analyze proposed modifications and revisions submit by the Committee of Retirees (COR) to treatment of retiree classes in the CW Third Amended Plan of Adjustment to size potential cost/cash impacts, review potential legal matters, and agree on next steps	1.10	405.00	445.50
Ramirez,Aaron	Senior	5/26/2021	T3 - Long Term Projections	Review of Service Provider and Broadband Technology Procurement Precedents for Task 3 to include notes	4.50	445.00	2,002.50
Ramirez,Aaron	Senior	5/26/2021	T3 - Long Term Projections	Review of Service Provider and Broadband Technology Procurement Precedents for Task 3 to include notes	4.50	445.00	2,002.50
Ramirez,Jessica I.	Senior	5/26/2021	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), and J. Ramirez (EY) to discuss reporting updates related to the POA section for the March 31, 2021 presentation as of 26/05/2021.	0.30	445.00	133.50
Ramirez,Jessica I.	Senior	5/26/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis for presentation of "Plan of Adjustment" Information on 026/05/2021.	1.30	445.00	578.50
Ramirez,Jessica I.	Senior	5/26/2021	T3 - Plan of Adjustment	Update the 03/31/2021 cash balances reporting workbook analysis to incorporate latest Relativity workspace data as of 026/05/2021.	1.60	445.00	712.00
Ramirez,Jessica I.	Senior	5/26/2021	T3 - Plan of Adjustment	Review supporting documents for restrictions sent from Public Buildings Authority for four accounts held at US Bank with information obtained as of 026/05/2021.	3.20	445.00	1,424.00
Sanchez-Riveron,Déborah	Staff	5/26/2021	T3 - Plan of Adjustment	Review Relativity testing platform FI Outreach comments for active accounts held at UBS as part of 3/31/2021 reporting period procedures.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	5/26/2021	T3 - Plan of Adjustment	Review Relativity testing platform FI Outreach comments for active accounts held at UMB as part of 3/31/2021 reporting period procedures.	0.30	245.00	73.50
Sanchez-Riveron,Déborah	Staff	5/26/2021	T3 - Plan of Adjustment	Review Relativity testing platform FI Outreach comments for active accounts held at Northern Trust as part of 3/31/2021 reporting period procedures.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	5/26/2021	T3 - Plan of Adjustment	Review Relativity testing platform FI Outreach comments for active accounts held at US Bank as part of 3/31/2021 reporting period procedures.	0.60	245.00	147.00
Sanchez-Riveron,Déborah	Staff	5/26/2021	T3 - Plan of Adjustment	Review Relativity testing platform FI Outreach comments for active accounts held at BDE as part of 3/31/2021 reporting period procedures.	0.80	245.00	196.00
Sanchez-Riveron,Déborah	Staff	5/26/2021	T3 - Plan of Adjustment	Review Relativity testing platform FI Outreach comments for active accounts held at Citibank as part of 3/31/2021 reporting period procedures.	0.90	245.00	220.50
Sanchez-Riveron,Déborah	Staff	5/26/2021	T3 - Plan of Adjustment	Review Relativity testing platform FI Outreach comments for active accounts held at BNY Mellon as part of 3/31/2021 reporting period procedures.	1.10	245.00	269.50
Sanchez-Riveron,Déborah	Staff	5/26/2021	T3 - Plan of Adjustment	Review Relativity testing platform FI Outreach comments for active accounts held at Oriental Bank as part of 3/31/2021 reporting period procedures.	1.10	245.00	269.50
Sanchez-Riveron,Déborah	Staff	5/26/2021	T3 - Plan of Adjustment	Review Relativity testing platform FI Outreach comments for active accounts held at First Bank as part of 3/31/2021 reporting period procedures.	1.20	245.00	294.00
Sanchez-Riveron,Déborah	Staff	5/26/2021	T3 - Plan of Adjustment	Review Relativity testing platform FI Outreach comments for active accounts held at Banco Popular as part of 3/31/2021 reporting period procedures.	1.40	245.00	343.00
Santambrogio,Juan	Executive Director	5/26/2021	T3 - Long Term Projections	Participate in meeting with senate leadership, FOMB and advisors to discuss fiscal plan and budget decisions. EY participants: A Chepenik (EY) and J Santambrogio (EY)	0.80	810.00	648.00

Exhibit D

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	5/26/2021	T3 - Plan of Adjustment	Participate in working session with D. Rosen (Proskauer), P. Possinger (Proskauer), S. Ma (Proskauer), J. Santambrogio (EY), R. Tague (EY), S. Levy (EY), C. Good (EY), N. Pushka (EY), and S. Dubinsky (EY) to analyze proposed modifications and revisions submit by the Committee of Retirees (COR) to treatment of retiree classes in the CW Third Amended Plan of Adjustment to size potential cost/cash impacts, review potential legal matters, and agree on next steps	1.10	810.00	891.00
Santambrogio, Juan	Executive Director	5/26/2021	T3 - Long Term Projections	Participate in meeting with FOMB board members to discuss legislature's asks in advance of discussion with legislature. EY participants: A Chepenik (EY) and J Santambrogio (EY)	1.60	810.00	1,296.00
Santambrogio, Juan	Executive Director	5/26/2021	T3 - Long Term Projections	Participate in person strategy session to discuss Act 80, Act 1/447 reforms, and fiscal plans with FOMB board members and advisors. EY participants: A Chepenik (EY), J Santambrogio (EY), G Malhotra (EY)	3.90	810.00	3,159.00
Soutendijk, Tyler	Staff	5/26/2021	T3 - Long Term Projections	Review online dashboard, representing the Puerto Rico Economic Monitor, Real Time Indicator, and Selected Indicator information	0.30	245.00	73.50
Soutendijk, Tyler	Staff	5/26/2021	T3 - Long Term Projections	Revise Real Time Indicator slides in Monthly Economic Update based on manager comments	0.80	245.00	196.00
Soutendijk, Tyler	Staff	5/26/2021	T3 - Long Term Projections	Update quadrant analysis for employment shift-share analysis from new 6-digit NAICS employment data	1.20	245.00	294.00
Soutendijk, Tyler	Staff	5/26/2021	T3 - Long Term Projections	Review new academic literature on the impacts of labor reform on employment, wages, and economic growth	1.30	245.00	318.50
Soutendijk, Tyler	Staff	5/26/2021	T3 - Long Term Projections	Review existing academic literature on the impacts of labor reform on employment, wages, and economic growth	1.40	245.00	343.00
Tague, Robert	Executive Director	5/26/2021	T3 - Plan of Adjustment	Review summary analysis of COR proposed redlines to POA.	0.80	810.00	648.00
Tague, Robert	Executive Director	5/26/2021	T3 - Long Term Projections	Review preliminary draft of fiscal plan "ease of doing business in PR" presentation to provide comments	0.90	810.00	729.00
Tague, Robert	Executive Director	5/26/2021	T3 - Plan of Adjustment	Participate in working session with D. Rosen (Proskauer), P. Possinger (Proskauer), S. Ma (Proskauer), J. Santambrogio (EY), R. Tague (EY), S. Levy (EY), C. Good (EY), N. Pushka (EY), and S. Dubinsky (EY) to analyze proposed modifications and revisions submit by the Committee of Retirees (COR) to treatment of retiree classes in the CW Third Amended Plan of Adjustment to size potential cost/cash impacts, review potential legal matters, and agree on next steps	1.10	810.00	891.00
Tague, Robert	Executive Director	5/26/2021	T3 - Long Term Projections	Participate in FOMB BOD call to discuss proposed tax legislation	2.10	810.00	1,701.00
Tan, Riyandi	Manager	5/26/2021	T3 - Long Term Projections	Participate in a call with J. Rebolledo (McKinsey), A. Pagola (McKinsey), S. Leblanc (EY), R. Tan (EY), D. Alvarez (FOMB), H. Rivera (FOMB), and D. Meyer (FOMB) to discuss proposed legislation for PRITA, build in fiscal plan, and forecast of revenues and expenses.	0.60	595.00	357.00
Wallace, Kacy	Senior Manager	5/26/2021	T3 - Long Term Projections	Participate in call with K Wallace (EY) and C Bush (EY) to discuss summary of funding history of the Puerto Rico Orchestral Retirement Plan	0.40	655.00	262.00
Yang, Tianyi	Manager	5/26/2021	T3 - Long Term Projections	Participate in call with F. Mira (EY), W. Latham (EY), T. Yang (EY) to discuss analysis of supplemental material from bidders	0.40	595.00	238.00
Yang, Tianyi	Manager	5/26/2021	T3 - Long Term Projections	Prepare new template pages for the comparison deck for incorporation of additional findings	0.70	595.00	416.50
Yodice, Frank	Senior	5/26/2021	T3 - Long Term Projections	Update tourism revenue waterfall with calendar year revenue data from AAFA CU reports	0.70	445.00	311.50
Yodice, Frank	Senior	5/26/2021	T3 - Long Term Projections	Update ARP lost revenue calculation with agency revenue data	0.90	445.00	400.50
Yodice, Frank	Senior	5/26/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY) and F. Yodice (EY) to discuss the ARP FRF lost revenue calculation, covering updates to the file and next steps.	1.00	445.00	445.00
Yodice, Frank	Senior	5/26/2021	T3 - Long Term Projections	Participate in call with E. Heath (EY), F. Yodice (EY), A. Garcia (FOMB), to discuss the tourism agency revenue waterfall, the impact of the formation of the gaming commission, and the revenue data we received on electronic and traditional lottery.	1.60	445.00	712.00

Exhibit D

**Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021**

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Zhao,Leqi	Senior	5/26/2021	T3 - Long Term Projections	Refine revenue forecast slides with McKinsey's post-measure revenue forecast for commonwealth revenue updates in May	0.70	445.00	311.50
Burr,Jeremy	Manager	5/27/2021	T3 - Creditor Mediation Support	Redacted	0.80	595.00	476.00
Chan,Jonathan	Manager	5/27/2021	T3 - Plan of Adjustment	Prepare email to Proskauer regarding responses from Unreviewed agencies.	0.20	595.00	119.00
Chan,Jonathan	Manager	5/27/2021	T3 - Plan of Adjustment	Perform analysis of responses received from Unreviewed agencies for the 03/31/2021 reporting period to prepare email to Proskauer.	1.10	595.00	654.50
Chepenik,Adam Brandon	Partner/Principal	5/27/2021	T3 - Long Term Projections	Prepare material on municipality subsidy reduction for G Ojeda (FOMB) review.	0.20	870.00	174.00
Chepenik,Adam Brandon	Partner/Principal	5/27/2021	T3 - Long Term Projections	Review agency distributions provided by V Bernal (FOMB)	0.30	870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	5/27/2021	T3 - Long Term Projections	Make additional adjustments to GILTI proposal for FOMB board consideration	0.40	870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	5/27/2021	T3 - Creditor Mediation Support	Redacted	0.80	870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	5/27/2021	T3 - Long Term Projections	Assist N Jaresko (FOMB) with final preparations for public board meeting analysis.	1.20	870.00	1,044.00
Chepenik,Adam Brandon	Partner/Principal	5/27/2021	T3 - Long Term Projections	Participate in public board meeting led by FOMB members and N Jaresko (FOMB) to certify 7 fiscal plans	2.90	870.00	2,523.00
Chepenik,Adam Brandon	Partner/Principal	5/27/2021	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC to attend FOMB client meetings at client request	4.00	435.00	1,740.00
Chevin,Benjamin	Staff	5/27/2021	T3 - Long Term Projections	Review and update Civil Service Reform Pilot kick-off deck, re: feedback from EY and FOMB leadership	1.20	245.00	294.00
Gelfond,Hilary	Staff	5/27/2021	T3 - Long Term Projections	Review EITC model results and select option to maximize federal matching funds	1.10	245.00	269.50
Gelfond,Hilary	Staff	5/27/2021	T3 - Long Term Projections	Run EITC model to include variation of phaseout rate to maximize federal matching funds	1.10	245.00	269.50
Heath,Emma	Senior Manager	5/27/2021	T3 - Long Term Projections	Email to FOMB regarding revised lost revenue calculation for UPR	0.20	720.00	144.00
Heath,Emma	Senior Manager	5/27/2021	T3 - Long Term Projections	Revise lost revenue calculation for UPR to include lost machine revenues	0.40	720.00	288.00
Levy,Sheva R	Partner/Principal	5/27/2021	T3 - Creditor Mediation Support	Redacted	0.40	721.00	288.40
Mackie,James	Executive Director	5/27/2021	T3 - Long Term Projections	Review EITC program parameters	0.10	810.00	81.00
Mackie,James	Executive Director	5/27/2021	T3 - Long Term Projections	Participate in video conference call with Puerto Rico Senate and Center for Budget and Policy Priorities regarding EITC program parameters. EY participants include J. Mackie (EY) and D. Mullins (EY)	0.90	810.00	729.00
Moran-Eserski,Javier	Senior	5/27/2021	T3 - Long Term Projections	Review Maricao's ERS debt to confirm if the projected excess CAE will be sufficient to offset the individual contribution debt	0.80	445.00	356.00
Mullins,Daniel R	Executive Director	5/27/2021	T3 - Long Term Projections	Review estimates of EITC in preparation for presentation of options to Puerto Rico legislature	0.70	810.00	567.00
Mullins,Daniel R	Executive Director	5/27/2021	T3 - Long Term Projections	Participate in video conference call with Puerto Rico Senate and Center for Budget and Policy Priorities regarding EITC program parameters. EY participants include J. Mackie (EY) and D. Mullins (EY)	0.90	810.00	729.00
Mullins,Daniel R	Executive Director	5/27/2021	T3 - Long Term Projections	Prepare response to Hacienda's Regulation 7970 inquiries related to Economic Incentives Review Board	1.30	810.00	1,053.00
Panagiotakis,Sofia	Senior Manager	5/27/2021	T3 - Long Term Projections	Participate in call with S. Panagiotakis (EY) and G. Maldonado (FOMB) to discuss items cut for MADS cap increase	0.30	720.00	216.00
Panagiotakis,Sofia	Senior Manager	5/27/2021	T3 - Long Term Projections	Prepare summary of items cut in the fiscal plan to pay for MADS cap increase and provide comparison to prior year.	0.90	720.00	648.00
Powell,Marc	Executive Director	5/27/2021	T3 - Long Term Projections	Review supplemental information from bidders in light of information from Pew re: NY and Tennessee	0.90	810.00	729.00
Santambrogio,Juan	Executive Director	5/27/2021	T3 - Long Term Projections	Review updated version of regulations regarding Revolver Fund Program	0.60	810.00	486.00
Santambrogio,Juan	Executive Director	5/27/2021	T3 - Plan of Adjustment	Review updated version of cash bridge to be provided to Government advisors	0.60	810.00	486.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2021 through May 31, 2021

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio,Juan	Executive Director	5/27/2021	T3 - Long Term Projections	Review analysis of lost revenues in FY20 in relation to potential ARP funds to become available	0.70	810.00	567.00
Santambrogio,Juan	Executive Director	5/27/2021	T3 - Plan of Adjustment	Review bank account detailed workbook to determine information to be provided to Government advisors	0.70	810.00	567.00
Santambrogio,Juan	Executive Director	5/27/2021	T3 - Plan of Adjustment	Review analysis of ERS loan portfolio submitted by the Government to update executive director	1.10	810.00	891.00
Santambrogio,Juan	Executive Director	5/27/2021	T3 - Long Term Projections	Attend public board hearing regarding fiscal plan and budget issues	2.90	810.00	2,349.00
Chan,Jonathan	Manager	5/28/2021	T3 - Plan of Adjustment	Perform analysis of agencies unresponsive to December 31, 2020, reporting period requests as of the May 11, 2021 Disclosure Statement filing, in response to creditor requests for information.	0.60	595.00	357.00
Chepenik,Adam Brandon	Partner/Principal	5/28/2021	T3 - Long Term Projections	Review CLRF guidance for impact on Puerto Rico	0.40	870.00	348.00
Heath,Emma	Senior Manager	5/28/2021	T3 - Long Term Projections	Email to M. Lopez (FOMB) regarding permitted uses of HEERF funds for UPR including payroll and employee benefits.	0.30	720.00	216.00
Heath,Emma	Senior Manager	5/28/2021	T3 - Long Term Projections	Research HEERF guidance for payroll and employee benefits permitted uses for UPR.	0.70	720.00	504.00
Levy,Sheva R	Partner/Principal	5/28/2021	T3 - Long Term Projections	Summarize for FOMB list of outstanding approvals needed related to pension recommendations	0.80	721.00	576.80
Levy,Sheva R	Partner/Principal	5/28/2021	T3 - Long Term Projections	Participate in call with S Levy (EY), M Lopez (FOMB) and C Ortiz (FOMB) to discuss status of responses to proposed pension legislation	1.00	721.00	721.00
Panagiotakis,Sofia	Senior Manager	5/28/2021	T3 - Creditor Mediation Support	Redacted	0.40	720.00	288.00
Santambrogio,Juan	Executive Director	5/28/2021	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to Atlanta, GA to attend FOMB client meetings at client request	3.50	405.00	1,417.50
Chepenik,Adam Brandon	Partner/Principal	5/31/2021	T3 - Long Term Projections	Prepare EITC updates for N Jaresko (FOMB)	0.40	870.00	348.00
Levy,Sheva R	Partner/Principal	5/31/2021	T3 - Creditor Mediation Support	Redacted	0.30	721.00	216.30
Powell,Marc	Executive Director	5/31/2021	T3 - Long Term Projections	Review and comment on EY's team's analysis of supplemental information from bidders	3.90	810.00	3,159.00
Total					19,365.60		10,021,758.20

EXHIBIT E

BUDGET

Project Category	Est. Hours	Est. Fees	Total EY Billed Hours	Total EY Fees Sought
T3 - Creditor Mediation Support	2,475	\$1,354,230	2,173	\$1,322,193
T3 - Expert Testimony	-	-	2	\$1,529
T3 - Fee Applications / Retention	308	\$168,867	200	\$49,025
T3 - Long-Term Projections	13,700	\$7,511,368	13,927	\$7,245,944
T3 - Non-working travel (billed at 50% of rates)	-	-	12	\$4,898
T3 - Plan of Adjustment	4,300	\$2,355,067	3,053	\$1,398,171
Total	20,783	\$11,389,533	19,365.60	\$10,021,758

EXHIBIT F
STAFFING PLAN

Category of Timekeeper	Number of Timekeepers Expected to Work on the Matter During the Budget Period	Average Hourly Rate
Partner/Principal	7	\$ 819.05
Executive Director	8	\$ 809.29
Senior Manager	12	\$ 717.59
Manager	20	\$ 584.71
Senior	25	\$ 440.65
Staff	12	\$ 246.09